

April 6, 2009

Nature of Changes

TY 2008 Publication 1346 - **File Specification Change #9**

The changes are identified by two vertical bars in the right margin (||).
Deletions are identified by a hyphen followed by two vertical bars (-||).

The changes identified below are effective immediately, and have been merged with the TY2008 Publication 1346 posted on www.irs.gov.

Part 1, Attachment 1

ERC 0030; 3rd bullet

All pages of a multiple-page schedule or form must be present. Listed below are exceptions to this rule:

- Page 2 may be present without Page 1 and vice versa for the following: Schedule E, Form 4684, Form 4797, Form 8283, Form 8824, and Form 8853. **(delete reference to Form 8835)**
- Page 2 need not be transmitted if there are no entries for that page (but Page 2 cannot be present without Page 1) for the following: Schedule C, Schedule C (5713), Schedule D, Schedule F, Schedule H, Schedule O (5471), Schedule 2, Form 2441, Form 4562, Form 5329, Form 6251, Form 8275, Form 8275-R, Form 8582-CR, Form 8594, Form 8606, Form 8621, Form 8697, Form 8801, **Form 8835**, Form 8839, Form 8915 and Form 8930.
- Pages 2, 3 and 4 are optional for Form 2210 and Form 8801 but Page 2, 3 and 4 cannot be present without Page 1.
- Pages 2 and 3 are optional for Form 8582 and Form 8801 but page 2 or 3 cannot be present without Page 1.
- Form 3468 page 1 and 2 must be present; page 3 is optional for Form 3468, but page 3 cannot be present without Page 1 and 2.
- Form 4136 Page 1, 2, and 3 need not be transmitted if there are no entries for these pages (but Page 1, 2, or 3 cannot be present without Page 4).
- Pages 2-4 need not be transmitted if there are no entries for those pages (but these pages cannot be present without page 1) for the following: Form 5471, Form 5713.
- Form 3800 page 1 cannot be present without page 2 and 3, page 2 cannot be present without page 3 and page 3 can be present without page 1 and 2.
- Form 6765 Page 1 need not be transmitted if there are no entries for that page (but Page 1 cannot be present without page 2).
- Form 8379, Page 1 cannot be present without Page 2 and Page 2 cannot be present without Page 1.
- Form 8865 Pages 3-7 need not be transmitted if there are no entries for those pages. But these pages cannot be present without pages 1 and 2.
- Form 8889 Page 1 may be present without Page 2, but Page 2 can not be present without Page 1.
- State Record ST 0001 may be present without ST 0002, but ST 0002 cannot be present without ST 0001.

ERC 0537 - **RESERVED**

Part 2, Section 4

The record layouts revised in NOC 2 for Form 8275 page 2 and Form 8275-R page 2 have been merged with the Publication 1346 available on the website.

April 1, 2009

Nature of Changes

TY 2008 Publication 1346 - **File Specification Change #8**

The changes are identified by two vertical bars in the right margin (||).
Deletions are identified by a hyphen followed by two vertical bars (-||).

The change identified below will be implemented nationwide for ELF Processing for the 6 PM drain April 2, 2009 and PATS Testing for the 4 PM drain April 3, 2009.

This change will be merged with the TY2008 Publication 1346 posted on www.irs.gov April 17, 2009.

Part 1, Attachment 1

ERC 0365 o Form 5405 - When Form 5405 is present, Date Acquired (SEQ 0060), must be significant and between 4/08/2008 and 12/01/2009, **and cannot be greater than the current processing date.**

March 18, 2009

Nature of Changes

TY 2008 Publication 1346 - **File Specification Change #7**

The changes are identified by two vertical bars in the right margin (||).
Deletions are identified by a hyphen followed by two vertical bars (-||).

The changes identified below will be implemented nationwide for PATS Testing for the 4 PM drain and ELF processing for the 6 PM drain on March 30, 2009.

These changes will be merged with the TY2008 Publication 1346 posted on www.irs.gov April 17, 2009.

Part 1, Attachment 1

- ERC 0075** ○ Form 1040/1040A/1040EZ - If Earned Income Credit (SEQ 1180) is significant, then at least one of the following must be present for the forms listed below.
- Form 1040: Household Help Literal (SEQ 0366) and Household Help Amt (SEQ 0367); Type of Other Income (SEQ 0560) and Amount of Other Income (SEQ 0570); Form W-2; Form W-2GU; Form 1099-R; **Form 8919**; Schedule C; Schedule C-EZ; Schedule E with Part/S-Corp Ind (SEQ 1172, 1210, 1270, 1330) equal to "P"; Schedule F.
 - Form 1040A: Household Help Literal (SEQ 0366) and Household Help Amt (SEQ 0367); Form W-2; Form W-2GU and Form 1099-R.
 - Form 1040EZ: Household Help Literal (SEQ 0366) and Household Help Amt (SEQ 0368); Form W-2; Form W-2GU.
- ERC 0120** ○ **RESERVED**
- ERC 0170** ○ **RESERVED**
- ERC 0356** ○ Form 1040 - First-Time Home Buyer Credit (SEQ 1212) of Form 1040 cannot exceed \$3,750 when Married Filing Separate and \$7,500 for all other filing status **when the Date Acquired (SEQ 0060) of Form 5405 is between 4/08/2008 and 1/01/2009.**
- If First Time Home Buyer Credit (SEQ 1212) on Form 1040 is significant, then the Adjusted Gross Income (SEQ 0750) of Form 1040 cannot exceed **\$169,999** when Married Filing Joint and **\$94,999** for all other filing status.
- ERC 0365** ○ Form 5405 - When Form 5405 is present, Date Acquired (SEQ 0060), must be significant and between 4/08/2008 and 12/01/2009.
- ERC 0371** ○ Form 1040 - First-Time Home Buyer Credit (SEQ 1212) of Form 1040 cannot exceed \$4,000 when Married Filing Separate and \$8000 for all other filing status **when the year of Date Acquired(SEQ 0060)of Form 5405 is 2009.**
- If First Time Home Buyer Credit (SEQ 1212) on Form 1040 is significant then the Adjusted Gross Income (SEQ 0750) of Form 1040 cannot exceed **\$169,999** when Married Filing Joint and **\$94,999** for all other filing status.

ERC 1218 ○ **RESERVED**

March 12, 2009

Nature of Changes

TY 2008 Publication 1346 - **File Specification Change #6**

The changes are identified by two vertical bars in the right margin (||).
Deletions are identified by a hyphen followed by two vertical bars (-||).

The changes identified below will be implemented nationwide for PATS Testing for the 4 PM drain and ELF processing for the 6 PM drain on March 30, 2009.

The revisions to the corresponding Error Reject Codes will be posted to www.irs.gov March 20, 2009 in Nature of Change #7.

These changes will be merged with the TY2008 Publication 1346 posted on www.irs.gov April 17, 2009.

Part 2, Section 3

Schedule SE (Short Form) - Conversion Guide

If the Short Schedule SE was prepared or could have been prepared, it must be electronically filed as a Schedule SE using the following fields:

<u>Field No.</u>	<u>Schedule SE Identification</u>	<u>Line Reference</u>
0010	Name of Self-Employed	
0020	SSN of Self-Employed	
0030	Net Farm Profit/Loss	1a
0035	TP Rcvd SS Retirement/ Disability Benefits	1b
0040	Net Non-Farm Profit/Loss	2
0050	Exempt-Notary Literal	3
0060	Exempt-Notary Amt	3
0070	Total Net Earnings/Loss	3
0075	Min. Profit for SE Tax	4
0160	Self-Employment Tax	5
0165	Deduction for 1/2 of Self-Employment Tax	6

Part 2, Section 4

Corrections:

Form 3468, Page 1

- Seq 0003: Changed the Field Description to "N (Primary SSN)"

Form 3468, Page 2

- Seqs 0240, 0245: Typos in the Identification - "Gasfication" should be "Gasification"

Form 3468, Page 3

- Seq 0480: Typo in the Identification - "Hoursepower" should be "Horsepower"
- Seqs 0505, 0510: Typos in the Identification - "Geothemal" should be "Geothermal"

Record Layout Changes:

Form 3468 Page 1

- New Byte Count: 0640
- Added New Seqs: 0186 and 0188
- Seqs 0190, 0195: Changed the Form Ref. to 5r
- Added New Seqs: 0196 and 0198
- Seq 0200: Changed the Identification to "Total";
Changed the Form Ref. to 5t

Form 3468 Page 2

- New Byte Count: 0462
- Added New Seqs: 0262 and 0264
- Seq 0265: Changed the Form Ref. to 8b
- Seq 0270: Changed the Identification to "Add Lines 5t, 6d, 7c, 8a, and 8b"

Form 3468 Page 3

- New Byte Count: 0457
- Added New Seqs: 0502 and 0504
- Seqs 0505, 0510: Changed the Form Ref. to 11o
- Added New Seqs: 0512 and 0514
- Seq 0515: Changed the Identification to "Total";
Changed the Form Ref. to 11q
- Seq 0525: Changed the Identification to "Add Lines 10e through 10j, 10m, 11q
and 12"

Form 5405

- Seq 0065: Changed the Identification to "Purchased after 12/31/08 and before
12/01/09"

Form 8835 Page 1

- New Byte Count: 0564
- New Seqs: 1100 and 1110 (from P2)

Form 8835 Page 2

- New Byte Count: 0115
- Seq 1200: Re-sequenced to 1100 (moved to P1)
- Seq 1210: Re-sequenced to 1110 (moved to P1)

February 10, 2009

Nature of Changes

TY 2008 Publication 1346 - **File Specification Change #5**

The changes are identified by two vertical bars in the right margin (||).
Deletions are identified by a hyphen followed by two vertical bars (-||).

The changes identified below will be implemented nationwide for PATS Testing and ELF processing February 24, 2009.

These changes will be merged with the TY2008 Publication 1346 posted on irs.gov March 20, 2009.

Part 1, Attachment 1

ERC 0030, 3rd bullet:

- o All pages of a multiple-page schedule or form must be present. Listed below are exceptions to this rule:
 - Page 2 may be present without Page 1 and vice versa for the following: Schedule E, Form 4684, Form 4797, Form 8283, Form 8824, Form 8835 and Form 8853.
 - Page 2 need not be transmitted if there are no entries for that page (but Page 2 cannot be present without Page 1) for the following: Schedule C, Schedule C (5713), Schedule D, Schedule F, Schedule H, Schedule O (5471), Schedule 2, Form 2441, Form 4562, Form 5329, Form 6251, Form 8275, Form 8275-R, Form 8582-CR, Form 8594, Form 8606, Form 8621, Form 8697, Form 8801, Form 8839, Form 8915 and **Form 8930**.
 - Pages 2, 3 and 4 are optional for Form 2210 and Form 8801 but Page 2, 3 and 4 cannot be present without Page 1.
 - Pages 2 and 3 are optional for Form 8582 and Form 8801 but page 2 or 3 cannot be present without Page 1.
 - Form 3468 page 1 and 2 must be present. Page 3 is optional for Form 3468, but page 3 cannot be present without Page 1 and 2.**
 - Form 4136 Page 1, 2, and 3 need not be transmitted if there are no entries for these pages (but Page 1, 2, or 3 cannot be present without Page 4).
 - Pages 2-4 need not be transmitted if there are no Entries for those pages (but these pages cannot be present without page 1) for the following: Form 5471, Form 5713.
 - Form 3800 Page 1 cannot be present without Page 2 and 3, Page 2 cannot be present without Page 3 and Page 3 can be present without Page 1 and 2.**
 - Form 8379, Page 1 cannot be present without Page 2 and Page 2 cannot be present without Page 1.
 - Form 8865 Pages 3-7 need not be transmitted if there are no entries for those pages. But these pages cannot be present without pages 1 and 2.
 - Form 8889 Page 1 may be present without Page 2, but Page 2 can not be present without Page 1.
 - State Record ST 0001 may be present without ST 0002, but ST 0002 cannot be present without ST 0001.

- ERC 0448 o Added Exception: Bypass this check on a Married Filing Joint return if one taxpayer is under age 70 1/2.
- ERC 0657 o Form 1040 - If the Real Estate Taxes and Disaster Loss Box (SEQ 0787) equals "X", then the Total Itemized or Standard Deduction (SEQ 0789) cannot exceed the valid standard deduction amount plus \$500 (\$1000, if joint), unless Form 4684 is present.
- o Deleted reference to Form 1040A
- ERC 0658 o Form 1040 - If the Real Estate Taxes and Disaster Loss Box (SEQ 0787) equals "X", Schedule A cannot be present. Form 4684 is required if the Total Itemized or Standard Deduction (SEQ 0789) includes a net disaster loss attributable to a federally declared disaster.
- ERC 0665 o RESERVED
- ERC 0721 o Form 1040 - When Specify Other Credit Literal (SEQ 1010) equals "8834", Form 8834 must be present and vice versa.
- When Specify Other Credit Literal (SEQ 1010) equals "8859", Form 8859 must be present and vice versa.
- When Specify Other Credit Literal (SEQ 1010) equals "8910", Form 8910 must be present (remove vice versa).
- When Specify Other Credit Literal (SEQ 1010) equals "8911", Form 8911 must be present (remove vice versa).
- When Specify Other Credit Literal (SEQ 1010) equals "8912", Form 8912 must be present and vice versa.
- ERC 1218 o Form 8914 - When Form 8914 is present, Add Lines 2 and 8 (SEQ 0510) or Exemption Amount (SEQ 0560) must equal Exemption Amount (SEQ 0810) of Form 1040/1040A.

January 23, 2009

Nature of Changes

TY 2008 Publication 1346 - **File Specification Change #4**

The changes are identified by two vertical bars in the right margin (||).
Deletions are identified by a hyphen followed by two vertical bars (-||).

The changes identified below will be implemented nationwide for PATS Testing and ELF processing February 24, 2009 unless stated otherwise.

These changes will be merged with the TY2008 Publication 1346 posted on irs.gov March 20, 2009.

Added the following to the Highlights in Publication 1346 (effective immediately):

To avoid mistakes with negative AGI amounts, please remember to follow the instructions in Publication 1346, Part 1, Section 5. It states the following:

Numeric (N)

Numeric characters only: 0 - 9

MONEY AMOUNT (N) (Signed Numeric) -

Enter whole dollar amounts (do not enter cents).

- (1) Fixed format: 12 characters, right-justified with leading zeros; the right-most position is reserved for the sign. A blank () indicates a gain and a minus sign (-) indicates a loss.

Non-significant - Zero-fill the field, reserving the right-most position for the sign.

- (2) Variable format: Leading zeros are dropped. For a positive value, the trailing blank that indicates a gain is dropped. For a negative value in a field that can contain either a gain or a loss, the minus sign (-) must be present in the last position of the signed numeric field.

Non-significant - Omit the field.

Part 1, Section 13.07 (effective immediately)

Deleted Jurat/Disclosure Code "B"

Part 1, Attachment 1 - Editorial Change Only (effective immediately)

ERC 0747 o Form 6765 - Fixed base percentage (SEQ 0100) cannot be greater than 16% (016000)

Part 1, Attachment 1- Disabled ERC (effective immediately)

ERC 1217 o **RESERVED**

Part 1, Attachment 1

ERC 0030, 3rd bullet:

o All pages of a multiple-page schedule or form must be present.

Listed below are exceptions to this rule:

- Page 2 may be present without Page 1 and vice versa for the following: Schedule E, Form 4684, Form 4797, Form 8283, Form 8824, Form 8835 and Form 8853.
- Page 2 need not be transmitted if there are no entries for that page (but Page 2 cannot be present without Page 1) for the following: Schedule C, Schedule C (5713), Schedule D, Schedule F, Schedule H, Schedule O (5471), Schedule 2, Form 2441, Form 4562, Form 5329, Form 6251, Form 8275, Form 8275-R, Form 8582-CR, Form 8594, Form 8606, Form 8621, Form 8697, Form 8801, Form 8839 and Form 8915.
- Pages 2, 3 and 4 are optional for Form 2210 and Form 8801 but Page 2, 3 and 4 cannot be present without Page 1.
- Pages 2 and 3 are optional for Form 8582 and Form 8801 but page 2 or 3 cannot be present without Page 1.
- Form 3468 page 1 and 2 must be present; page 3 need not be transmitted if there are no entries.
- Form 4136 Page 1, 2, and 3 need not be transmitted if there are no entries for these pages (but Page 1, 2, or 3 cannot be present without Page 4).
- Pages 2-4 need not be transmitted if there are no Entries for those pages (but these pages cannot be present without page 1) for the following: Form 5471, Form 5713.
- Form 3800 page 1 cannot be present without page 2 and 3, page 2 cannot be present without page 3 and page 3 can be present without page 1 and 2.
- Form 8379, Page 1 cannot be present without Page 2 and Page 2 cannot be present without Page 1.
- Form 8865 Pages 3-7 need not be transmitted if there are no entries for those pages. But these pages cannot be present without pages 1 and 2.
- Form 8889 Page 1 may be present without Page 2, but Page 2 can not be present without Page 1.
- State Record ST 0001 may be present without ST 0002, but ST 0002 cannot be present without ST 0001.

ERC 0038 o Form 1040A - Taxable Income (SEQ 0820) must be less than \$100,000 and only the following can be present: Schedule 1, Schedule 2, Schedule 3, Schedule EIC, Form W-2, W-2GU, Form 1099-R, Form 1310, Form 2120, Form 2210, Form 8379, Form 8606, Form 8615, Form 8812, Form 8815, Form 8833, Form 8862, Form 8863, Form 8880, Form 8888, Form 8901, **Form 8914**, Form 8915, Form 8917, **Form 8930**, Form 9465, FEC Record, Authentication Record, Preparer Note Record, Election Explanation Record, Regulatory Explanation Record and Form Payment.

Exception: Do not perform this check if the return is identified as a Stimulus Payment return (special processing literal "ESP" in SEQ 0100 of Form 1040A).

ERC 0078 o **Schedule D - Combined Net Gain/Loss (SEQ 2400) or Allowable Loss (SEQ 2540) must equal Capital Gain/Loss (SEQ 0450) of Form 1040.**

ERC 0170 o **Schedule A - Casualty/Theft Loss (SEQ 0390) must equal Add Lines 18a, 20 and 23 (SEQ 0459) of first occurrence of Form 4684.**

ERC 0197 o **RESERVED**

ERC 0201 o Revised Exception: If Kidnapped Child Literal (SEQ 0072, 0142) equals "KC", then bypass this check.

ERC 0207 o Revised Exception: If Kidnapped Child Literal (SEQ 0072, 0142) equals "KC", then bypass this check.

ERC 0218 o Revised Exception: If Kidnapped Child Literal (SEQ 0072, 0142) equals "KC", then bypass this check.

ERC 0250 o Form 1040 - the following fields cannot be present if Special Processing Literal (SEQ 0100) equals "ESP": Total Credits (SEQ 1020), Total Tax (SEQ 1150), Earned Income Credit (SEQ 1180), Additional Child Tax Credit (Form 8812) (SEQ 1192), F4868 Amount (SEQ 1197), Amount Owed (SEQ 1290) or ES Penalty Amount (SEQ 1300). A non "ESP" Only Return must be filed.

Form 1040A - the following fields cannot be present if Special processing Literal (SEQ 0100) equals "ESP": Total Credits (SEQ 1020), Total Tax (SEQ 1150), Earned Income Credit (SEQ 1180), Additional Child Tax Credit (Form 8812) (SEQ 1192), F4868 Amount (SEQ 1231), Amount Owed (SEQ 1290) or ES Penalty Amount (SEQ 1300). A non "ESP" Only Return must be filed.

Form 1040EZ - the following fields cannot be present if Special Processing Literal (SEQ 0100) equals "ESP": Taxable Income (SEQ 0820), Earned Income Credit (SEQ 1180), F4868 Amount (SEQ 1231), Total Tax (SEQ 1256) or Amount Owed (SEQ 1290). A non "ESP" Only Return must be filed.

ERC 0387 o Form 8863 - Tentative Hope Credit (SEQ 0240) cannot exceed an amount equal to \$1800 (\$3600 if the student attended an eligible educational institution in the Midwestern Disaster Area) multiplied by the number of Hope Credit students in Part I. If the number of Hope Credit students is zero, Tentative Hope Credit (SEQ 0240) cannot be positive.

Tentative Lifetime Learning Credit (SEQ 0470) cannot exceed \$2000 (\$4000 if the student attended an eligible educational institution in the Midwestern Disaster Area) regardless of the number of Lifetime Learning Credit students. If the number of Lifetime Learning Credit students is zero, Tentative Lifetime Learning Credit (SEQ 0470) cannot be positive.

Education Credits (SEQ 0590) cannot exceed the sum of Tentative Hope Credit (SEQ 0240) and Tentative Lifetime Learning Credit (SEQ 0470).

ERC 0498 o Form 5695 - When Filing Status (SEQ 0130) of Form 1040 equals "2", and there are two occurrences of Form 5695 for either taxpayer (primary and/or secondary), the second occurrence can only contain entries in the following fields: Qualified Solar Electric Property (SEQ 0015); Multiply Line 1 by 30% (SEQ 0025); Smaller of line 2 or 3 (SEQ 0035); Qualified Solar Water Heating Property (SEQ 0045); Multiply Line 5 by 30% (SEQ 0055); Smaller of Line 6 or 7 (SEQ 0065); Qualified Fuel Cell Property (SEQ 0075); Multiply Line 9 by 30% (SEQ 0085); Number of Kilowatts (SEQ 0095); Kilowatt Capacity of Line 9 (SEQ 0105); Smaller of Line 10 or 11 (SEQ 0115); Qualified Small Wind Energy Costs (SEQ 0120); Multiply Line 13 by 30% (SEQ 130); Number of Kilowatts (SEQ 0140); Kilowatt Capacity of Line 13 (SEQ 0150); Smallest of Lines 14, 15 or 16 (SEQ 0160); Qualified Geothermal Heat Pump Costs (SEQ 0170); Multiply Line 18 by 30% (SEQ 0180); Smaller of Line 19 or 20 (SEQ 0190) and Add Lines 4, 8, 12, 17, 21 and 22 (SEQ 0210).

ERC 0723 o Form 3468 - If Calculated Certified Historic Struct. - Gulf Opportunity Zone (SEQ 0335) or Calculated Certified Historic Structures (SEQ 0355) is significant, then, NPS Project Number Indicator Box (SEQ 0360) or Pass Through EIN Indicator Box (SEQ 0365) or Copy of Application Indicator Box (SEQ 0370) must equal "X".

ERC 0727 o Form 3468 - If the NPS Project Number Indicator Box (SEQ 0360) equals "X", then the Assigned NPS Project Num. (SEQ 0375) and the Date of NPS Approval (SEQ 0380) must be significant.

ERC 0728 o Form 3468 - If (SEQ 0370) Copy of Application Indicator Box equals "X", then Paper Document Indicator 4 (SEQ 0159) of Summary Record must be significant.

ERC 0743 o Form 3800 - The following fields must be positive: SEQs 0020, 0040, 0060, 0070, 0090, 0100, 0110, 0130, 0540, 0550, 0560, 0580, 0590, 0600, 0610, 0620, 0630, 0640, 0650, 0652, 0685, 0687, 0670, 0680, 0690, 0770, 0790, 0810

ERC 0784 o Form 982- When Amt Excluded To Reduce Basis of Principal Residence (SEQ 0155) is significant, then Discharge of Qualified Principal Residence (SEQ 0058) must be significant.

Part 1, Attachment 11

Remove Form 8854

Form 3468 Page 1

- New Byte Count: 0592
- Seq 0020: Re-sequenced to 0275; Changed the Form Ref. to 10a
- Seq 0030: Re-sequenced to 0280; Changed the Form Ref. to 10b
- Seq 0040: Re-sequenced to 0285; Changed the Form Ref. to 10b
- Seq 0045: Re-sequenced to 0290; Changed the Form Ref. to 10c
- Seq 0050: Re-sequenced to 0295; Changed the Form Ref. to 10d
- Seq 0060: Re-sequenced to 0300; Changed the Form Ref. to 10e
- Seq 0063: Re-sequenced to 0305; Changed the Form Ref. to 10e
- Seq 0065: Re-sequenced to 0320; Changed the Form Ref. to 10g
- Seq 0067: Re-sequenced to 0325; Changed the Form Ref. to 10g
- Seq 0069: Re-sequenced to 0328; Changed the Form Ref. to 10g
- Seq 0070: Re-sequenced to 0330; Changed the Form Ref. to 10h
- Seq 0071: Re-sequenced to 0335; Changed the Form Ref. to 10h
- Seq 0074: Re-sequenced to 0350; Changed the Form Ref. to 10j
- Seq 0075: Re-sequenced to 0355; Changed the Form Ref. to 10j
- Seq 0077: Re-sequenced to 0360; Changed the Form Ref. to 10k
- Seq 0078: Re-sequenced to 0365; Changed the Form Ref. to 10k
- Seq 0079: Re-sequenced to 0370; Changed the Form Ref. to 10k
- Seq 0080: Re-sequenced to 0375; Changed the Form Ref. to 10k
- Seq 0081: Re-sequenced to 0380; Changed the Form Ref. to 10l
- Seq 0083: Re-sequenced to 0385; Changed the Form Ref. to 10m
- *****Above re-sequenced Field # 0275, 0280, 0285, 0290, 0295, 0300, 0305, 0320, 0325, 0328, 0330, 0335, 0350, 0355, 0360, 0365, 0370, 0375, 0380, and 0385 will be moved to Page 2*****
- Added Seqs: 0020, 0030, 0040, 0050, 0060, 0065, 0070, 0075, and 0080
(Re-used old Seqs # for New Fields)
- Added New Seqs: 0031, 0032, 0033
- Deleted Seq: @0025, @0082
- Seq 0085: Changed the Identification to "Credit for Property Installed before 10-4-2008";
Changed the Form Ref. to 5c
- Deleted Seqs: 0087, 0089, 0091, 0093, 0097, 0099, 0101, and 0103
- Added New Seqs: 0090 and 0100
- Seq 0095: Changed the Identification to "Credit for Kilowatt Capacity before 10-4-2008";
Changed the Form Ref. to 5d
- Seq 0105: Changed the Identification to "Basis of Property Installed after 10-3-2008";
Changed the Form Ref. to 5f
- Deleted Seqs: 0107, 0109, 0111, 0113, 0117, 0119, 0121, 0123, and 0127
- Added New Seqs: 0110 and 0120
- Seq 0115: Changed the Identification to "Basis of Kilowatt Capacity after 10-3-2008";
Changed the Form Ref. to 5g
- Seq 0125: Changed the Identification to "Enter the Lesser of 5f or 5g";
Changed the Form Ref. to 5h
- Seq 0130: Changed the Identification to "Basis of Qualified Microturbine Property";
Changed the Form Ref. to 5i
- Seq 0135: Changed the Identification to "Credit for Qualified Microturbine Property";
Changed the Form Ref. to 5i
- Added New Seq: 0140

Form 3468 Page 1 (continued)

- Seq @0145: Changed the Field No. to 0145;
Changed the Identification to "Credit for Microturbine Kilowatt Capacity Property";
Changed the Form Ref. to 5j;
Changed the Length to 12;
Changed the Field Description to N
- Added New Seqs: 0150, 0155, 0160, 0165, 0170, 0180, 0185, 0190, 0195, and 0200
- Seq 0200: Changed the Identification to "Total, Lines 5a, 5b, 5e, 5h, 5k, 5n, 5p, and 5q"

Form 3468 Page 2 (New Page)

- New Seqs: 0208, 0211, 0214, 0220, 0224, 0230, 0235, 0240, 0245, 0250, 0255, 0260, 0265, and 0270
- Seqs 0275, 0280, 0285, 0290, 0295, 0300, 0305, 0320, 0325, 0328, 0330, 0335, 0350, 0355, 0360, 0365, 0370, 0375, 0380, 0385: Adopted from Page 1
- New Seqs: 0310, 0315, 0340, 0345

Form 3468 Page 3 (New Page)

Form 3800 Page 1: Seq 0550: Changed the Identification from "Credit for Small Employer pension Plan Startup Cost" to "Cr for Small Employer pension Plan Startup Cost"

Form 5884-A (New Form for TY08)

Form 6478

- New Byte Count: 0346
- Deleted Seqs: 0052, 0054, 0056, 0058, 0062, 0064, 0066, 0068, 0072, and 0074
- Seq 0076: Changed the Identification to "Biofuel Made and Sold or Used after 2008/Alcohol";
Changed the Form Ref. to 6(a)
- Seq 0078: Changed the Identification to "Tot Biofuel Made and Sold or Used after 2008/Alcol";
Changed the Form Ref. to 6(c)
- Added New Seqs: 0079 and 0082
- Seq 0085: Changed the Form Ref. to 8
- Seq 0100: Changed the Form Ref. to 9
- Seq 0110: Changed the Identification to "Add Lines 8 and 9";
Changed the Form Ref. to 10
- Seq 0120: Changed the Form Ref. to 11
- Seq 0130: Changed the Form Ref. to 12
- Seq 0140: Changed the Form Ref. to 13
- Seq 0148: Changed the Form Ref. to 14
- Seq 0155: Changed the Form Ref. to 15
- Seq 0158, 0168: Changed the Form Ref. to 16
- Seq 0180: Changed the Form Ref. to 17

Form 8820

- New Byte Count: 0160
- Seq 0030: Changed Form Ref. to 2a
- Added New Seqs: 0032 and 0034

Form 8835 Page 2

- Seq 1210: Changed the Identification from "Line 31 minus Line 30" to "**Subtract Line 31 from Line 30**"
- Seq 1260: Changed the Field Description to "N"

Form 8854 - Form is disabled for TY 08

Form 8860 - Form is deleted for TY 08

Form 8900

- New Byte Count: 0290
- Seq 0110: Changed the Identification to "Add Lines 5 and 6"
- Added New Seqs: 0120, 0130, 0140, 0150, and 0160

Form 8909

- New Byte Count: 0688
- Seq 0030: Changed the Identification to "Number of Dishwashers Produced"
- Seq 0040: Changed the Identification to "Number of Dishwashers Produced 2 Years Prior"
- Seq 0050: Changed the Identification to "Number of Dishwashers Produced 2 Years Prior"
- Added New Seqs: 0105, 0115, 0125, 0135, 0145, 0155, 0165, and 0175
- Seq 0110: Re-sequenced to 0245;
Changed the Form Ref. to 13a
- Seq 0120: Re-sequenced to 0255;
Changed the Form Ref. to 13b
- Seq 0130: Re-sequenced to 0265
Changed the Form Ref. to 13c
- Seq 0140: Re-sequenced to 0285;
Changed the Identification to "Num of Type A Refrigerators Produced 2 Yrs Prior";
Changed the Form Ref. to 14a
- Seq 0150: Re-sequenced to 0295;
Changed the Identification to "Num of Type B Refrigerators Produced 2 Yrs Prior";
Changed the Form Ref. to 14b
- Seq 0160: Re-sequenced to 0305;
Changed the Identification to "Num of Type C Refrigerators Produced 2 Yrs Prior";
Changed the Form Ref. to 14c
- Seq 0170: Re-sequenced to 0185
- Seq 0180: Re-sequenced to 0195
- Seq 0190: Re-sequenced to 0205
- Seq 0200: Re-sequenced to 0218
- Deleted Seq: 0210, 0250, 0263, and 0266
- Added New Seq: 0215
- Seq 0220: Changed the Form Ref. to 11b
- Seq 0230: Changed the Form Ref. to 11c
- Added New Seq: 0235
- Seq 0240: Changed the Identification to "Add Amts on Line 11 Columns a thru d";
Changed the Form Ref. to 12
- Seq 0260: Re-sequenced to 0385;
Changed the Form Ref. to 20
- Seq 0270: Re-sequenced to 0425;
Changed the Identification to "Smallest of Line 19, 20 or 21d";
Changed the Form Ref. to 22

Form 8909 (continued)

- Seq 0280: Re-sequenced to 0435;
Changed the Form Ref. to 23
- Seq 0290: Re-sequenced to 0445;
Changed the Identification to "Add Lines 22 and 23";
Changed the Form Ref. to 24
- Seq 0300: Re-sequenced to 0455;
Changed the Form Ref. to 25
- Seq 0310: Re-sequenced to 0465;
Changed the Identification to "Subtract Line 25 from Line 24"
Changed the Form Ref. to 26
- Added New Seqs: 0275, 0315, 0318, 0325, 0335, 0345, and 0355
- Seq 0318: Changed the Identification to "Subtract Line 14a from Line 13a"
Changed the Form Ref. to 15a
- Added New Seqs: 0320, 0322, and 0324
- Added New Seqs: 0365, 0375, 0395, 0405 and 0415

Form 8912 Page 1

- New Byte Count: 1042
- Added New Seqs: 1041 and 1043
- Seq 1045: Changed the Form Ref. to 8
- Seq 1050: Changed the Identification to "Add Lines 6 through 8";
Changed the Form Ref. to 9
- Seq 1055: Changed the Form Ref. to 10
- Seq 1060: Changed the Identification to "Subtract Line 10 from Line 9"
Changed the Form Ref. to 11

Form 8912 Page 2

- New Byte Count: 0199
- Seq 1110: Changed the Form Ref. to 12
- Seq 1120: Changed the Form Ref. to 13
- Seq 1130: Changed the Identification to "Add Lines 12 and 13";
Changed the Form Ref. to 14
- Seq 1140: Changed the Identification to "Foreign Tax Credits";
Changed the Form Ref. to 15a
- Seq 1150: Changed the Identification to "Credits from Form 1040"
Changed the Form Ref. to 15b
- Seq 1160: Changed the Form Ref. to 15c
- Seq 1170: Changed the Form Ref. to 15d
- Seq 1180: Changed the Form Ref. to 15e
- Seq 1190: Changed the Form Ref. to 15f
- Seq 1200: Changed the Form Ref. to 15g
- Deleted Seq: 1210
- Seq 1220: Changed the Identification to "Add Lines 15a through 15g";
Changed the Form Ref. to 15h
- Seq 1230: Changed the Form Ref. to 16
- Seq 1240: Changed the Form Ref. to 17

Form 8914

- Seq 0530: Changed the Field Description to "R"

December 8, 2008

Nature of Changes

TY 2008 Publication 1346 - **File Specification Change #3**

The changes are identified by two vertical bars in the right margin (||).
Deletions are identified by a hyphen followed by two vertical bars (-||).

PATS Testing - These changes are scheduled to be implemented nationwide December 29, 2008 with the exception of Form 8900, Qualified Railroad Track Maintenance Credit, and Form 8909, Energy Efficient Appliance Credit.

The TY2008 Publication 1346 on irs.gov will be updated January 12, 2009.

Part 1, Attachment 1

ERC 0030, 3rd bullet:

- o All pages of a multiple-page schedule or form must be present. Listed below are exceptions to this rule:
 - Page 2 may be present without Page 1 and vice versa for the following: Schedule E, Form 4684, Form 4797, Form 8283, Form 8824, Form 8835 and Form 8853.
 - Page 2 need not be transmitted if there are no entries for that page (but Page 2 cannot be present without Page 1) for the following: Schedule C, Schedule C (5713), Schedule D, Schedule F, Schedule H, Schedule O (5471), Schedule 2, Form 2441, Form 4562, Form 5329, Form 6251, Form 8275, Form 8275-R, Form 8582-CR, **Form 8594**, Form 8606, Form 8621, Form 8697, Form 8801, Form 8839 and Form 8915.
 - Pages 2, 3 and 4 are optional for Form 2210 **and Form 8801** but Page 2, 3 and 4 cannot be present without Page 1.
 - Pages 2 and 3 are optional for Form 8582 and Form 8801 but page 2 or 3 cannot be present without Page 1.
 - Form 4136 Page 1, 2, and 3 need not be transmitted if there are no entries for these pages (but Page 1, 2, or 3 cannot be present without Page 4).
 - Pages 2-4 need not be transmitted if there are no entries for those pages (but these pages cannot be present without page 1) for the following: Form 5471, Form 5713.
 - Form 6765 Page 1 need not be transmitted if there are no entries for that page (but Page 1 cannot be present without page 2).**
 - Form 8379, Page 1 cannot be present without Page 2 and Page 2 cannot be present without Page 1.**
 - Form 8865 Pages 3-7 need not be transmitted if there are no entries for those pages. But these pages cannot be present without pages 1 and 2.
 - Form 8889 Page 1 may be present without Page 2, but Page 2 can not be present without Page 1.
 - State Record ST 0001 may be present without ST 0002, but ST 0002 cannot be present without ST 0001.

ERC 0178 o Form 1040 - When Specify Other Credits (SEQ 1006) equals "X", one of the following forms must be present: Form 8834, **Form 8859**, Form 8910, Form 8911, Form 8912, or "STMBnn" must be present in SEQ (1010).

ERC 0656 o Form 1040 If Form 8801 Block (SEQ 1206) equals "X", then Form 8801 must be present.

ERC 0721 o Form 1040 - When Specify Other Credit Literal (SEQ 1010) equals "8834", Form 8834 must be present and vice versa.

When Specify Other Credit Literal (SEQ 1010) equals "8859", Form 8859 must be present and vice versa.

When Specify Other Credit Literal (SEQ 1010) equals "8910", Form 8910 must be present and vice versa.

When Specify Other Credit Literal (SEQ 1010) equals "8911", Form 8911 must be present and vice versa.

When Specify Other Credit Literal (SEQ 1010) equals "8912", Form 8912 must be present and vice versa.

ERC 0722 o Form 1040 - When Other Credits (SEQ 1015) is significant, at least one of the following forms must be present: Form 3800, Form 8801, Form 8834, Form 8859, Form 8910, Form 8911, Form 8912 or "STMbnn" must be present in SEQ 1010.

ERC 0931 - RESERVED

Part 1, Attachment 11

Added Form 6765
Added Form 8900
Added Form 8909
Added Form 8917

Part 2, Section 4

****Added New Seqs: 0093 and 0095 to Schedule A, Itemized Deductions, Record Layout dated November 14, 2008 shown in Nature of Change #2.****

****Form 6251 Page 1 - Seq 0337: Form Ref. should state 35****

Added Record Layouts for the following forms:

Form 1040, Page 2 - U. S. Individual Income Tax Return
Form 6765, page 1 - Credit for Increasing Research Activities
Form 8900 - Qualified Railroad Track Maintenance Credit
Form 8909 - Energy Efficient Appliance Credit
Form 8917 - Tuition and Fees Deduction

December 5, 2008

Nature of Changes

TY 2008 Publication 1346 - **File Specification Change #2**

The changes are identified by two vertical bars in the right margin (||).
Deletions are identified by a hyphen followed by two vertical bars (-||).

PATS Testing - These changes are scheduled to be implemented nationwide December 29, 2008.

The TY2008 Publication 1346 on irs.gov will be updated January 12, 2009.

Part 1, Section 8

.03 Statement Record Format

Corrected information from 99 statement lines per tax return to 99 statement lines per statement

Part 1, Attachment 1

ERC 0030, 3rd bullet:

- o All pages of a multiple-page schedule or form must be present. Listed below are exceptions to this rule:
 - Page 2 may be present without Page 1 and vice versa for the following: Schedule E, Form 4684, Form 4797, Form 8283, Form 8824, Form 8835 and Form 8853.
 - Page 2 need not be transmitted if there are no entries for that page (but Page 2 cannot be present without Page 1) for the following: Schedule C, Schedule C (5713), Schedule D, Schedule F, Schedule H, Schedule O (5471), Schedule 2, Form 2441, Form 4562, Form 5329, Form 6251, Form 8275, Form 8275-R, Form 8582-CR, **Form 8594**, Form 8606, Form 8621, Form 8697, Form 8801, Form 8839 and Form 8915.
 - Pages 2, 3 and 4 are optional for Form 2210 **and Form 8801** but Page 2, 3 and 4 cannot be present without Page 1.
 - Pages 2 and 3 are optional for Form 8582 and Form 8801 but page 2 or 3 cannot be present without Page 1.
 - Form 4136 Page 1, 2, and 3 need not be transmitted if there are no entries for these pages (but Page 1, 2, or 3 cannot be present without Page 4).
 - Pages 2-4 need not be transmitted if there are no entries for those pages (but these pages cannot be present without page 1) for the following: Form 5471, Form 5713.
 - Deleted reference to Form 6765**

 - Form 8379, Page 1 cannot be present without Page 2 and Page 2 cannot be present without Page 1.**
 - Form 8865 Pages 3-7 need not be transmitted if there are no entries for those pages. But these pages cannot be present without pages 1 and 2.
 - Form 8889 Page 1 may be present without Page 2, but Page 2 can not be present without Page 1.
 - State Record ST 0001 may be present without ST 0002, but ST 0002 cannot be present without ST 0001.

ERC 0038 o Form 1040A - Taxable Income (SEQ 0820) must be less than \$100,000 and only the following can be present: Schedule 1, Schedule 2, Schedule 3, Schedule EIC, Form W-2, W-2GU, Form 1099-R, Form 1310, Form 2120, Form 2210, Form 8379, Form 8606, Form 8615, Form 8812, Form 8815, Form 8833, Form 8862, Form 8863, Form 8880, Form 8888, Form 8901, Form 8915, **Form 8917**, Form 9465, FEC Record, Authentication Record, Preparer Note Record, Election Explanation Record, Regulatory Explanation Record and Form Payment.

Exception: Do not perform this check if the return is identified as a Stimulus Payment return (special processing literal "ESP" in SEQ 0100 of Form 1040A).

ERC 0070 o Form 1040/1040A - When Filing Status (SEQ 0130) equals "3", Tuition and Fees Deduction (F8917) (SEQ 0705) cannot be significant.

ERC 0078 o Form 1040 - Capital Gain/Loss (SEQ 0450) must equal one of the following fields from Schedule D: Combined Net Gain/Loss (SEQ 2400) or Allowable Loss (SEQ 2540).

ERC 0095, 2nd bullet add following:

Exception: If Form 1040/1040A is a decedent return and the filing status (SEQ 0130) equals "2", then Primary Earned Income (SEQ 0260) and/or Spouse's Earned Income (SEQ 0270) must be significant.

ERC 0097 o Form 1040 - When Capital Distribution Box (SEQ 0447) equals to "X", Capital Gain/Loss (SEQ 0450) must be significant and Schedule D must no be present.

When Capital Distribution Box (SEQ 0447) is not equal to "X" and Capital Gain/Loss (SEQ 0450) is significant, Schedule D must be present.

ERC 0104 o Exception b. (Form 1040) Do not reject when Adoption Literal (SEQ 0368) **or statement** equals **"AB"**, **"SNE"** or **"PYAB"**.

ERC 0120 o Form 1040- The following forms cannot be e-filed at this time; Form 3468, "Investment Credit", Form 5884-A, "Credits for Affected Midwestern Disaster Area Employers", Form 6478, "Alcohol and Cellulosic Biofuel Fuels Credit", Form 8820, "Orphan Drug Credit", Form 8900, "Qualified Railroad Track Maintenance Credit", Form 8909, "Energy Efficient Appliance Credit" and Form 8912, "Credit for Clean Renewable Energy and Gulf Tax Credit Bonds".

ERC 0130 o Form 1040/1040A - If Total Itemized or Standard Deduction (SEQ 0789) contains one of the following amounts: **\$6,500, \$6,800, \$7,550, \$8,150, \$9,350, \$10,700, \$11,950, \$13,000, \$14,050, or \$15,100**; and Modified Standard Deduction Ind (SEQ 0788) of Form 1040 is blank; then at least one of following fields must equal "X": Self 65 or Over Box (SEQ 0772), Self Blind Box (SEQ 0774), Spouse 65 or Over Box (SEQ 0776), Spouse Blind Box (SEQ 0778).

Exception for Form 1040: This check is not performed when **Real Estate Taxes or Disaster Loss Box (SEQ 0787) is present or when** one or more of the following forms are present: Schedule A, Form 4563.

Exception for **Form 1040A** - This check is not performed when Real Estate Taxes Box (SEQ 0787) is present.

ERC 0134 ○ Form 1040 - If Exempt Self (SEQ 0160) equals "X", and Must Itemize Indicator (SEQ 0786), **Real Estate Taxes or Disaster Loss Box (SEQ 0787)** and Modified Standard Deduction Ind (SEQ 0788) are blank, and Schedule A and Form 4563 are not present; then Total Itemized or Standard Deduction (SEQ 0789) must equal a valid standard deduction.

Form 1040 - When MFJ, and Exempt Self (SEQ 0160) and Exempt Spouse SEQ (0163) equals "X", and Must Itemize Indicator (SEQ 0786), **Real Estate Taxes or Disaster Loss Box (SEQ 0787)** and Modified Standard Deduction Ind (SEQ 0788) are blank, and Schedule A and Form 4563 are not present; then Total Itemized or Standard Deduction (SEQ 0789) must equal a valid standard deduction.

Form 1040A - If Exempt Self (SEQ 0160) equals "X", and Must Itemize Indicator (SEQ 0786), Real Estate Taxes Box (SEQ 0787) and Modified Standard Deduction Ind (SEQ 0788) are blank; then Total Itemized or Standard Deduction (SEQ 0789) must equal a valid standard deduction.

Form 1040A - When MFJ, and Exempt Self (SEQ 0160) and Exempt Spouse SEQ (0163) equals "X", and Must Itemize Indicator (SEQ 0786), **Real Estate Taxes Box (SEQ 0787)** and Modified Standard Deduction Ind (SEQ 0788) are blank; then Total Itemized or Standard Deduction (SEQ 0789) must equal a valid standard deduction.

ERC 0164 ○ Form 1040/1040A - If Retirement Savings Contribution Credit (**SEQ 0950**) is significant, then all of the following apply:

Form 8880 must be attached.

Retirement Savings Contribution Credit (**SEQ 0950**) cannot exceed the maximum possible credit for the Filing Status (SEQ 0130). The maximum possible credit is \$1000 for "Head of Household", "Single", "Married Filing Separate", and "Qualifying Widow(er)", and \$2000 for "Married Filing Joint".

Adjusted Gross Income (SEQ 0750) cannot exceed the applicable AGI limit for the Filing Status (SEQ 0130). The applicable limits are **\$53,000** for "Married Filing Joint", **\$39,750** for "Head of Household", and **\$26,500** for "Single", "Married Filing Separate", and "Qualifying Widow(er)".

ERC 0165 ○ Form 8880 - If Credit for Qualified Retirement Savings (SEQ 0200) is significant, then it must equal Retirement Savings Contribution Credit (**SEQ 0950**) of Tax Form.

ERC 0176 ○ Form 1040 - Total Other Adjustments (SEQ 0735) must equal the total of Other Adjustment Amount (SEQ 0721) **and Archer MSA Ded. Amount (SEQ 0723)** or amounts from corresponding statement record.

ERC 0178 ○ Form 1040 - When Specify Other Credits (SEQ 1006) equals "X", one of the following forms must be present: Form 8834, **Form 8859**, Form 8860, Form 8910, Form 8911, Form 8912, or "STMBnn" must be present in SEQ (1010).

ERC 0189 ○ Form 1040 - If Total Adjustments (SEQ 0740) is significant, then at least one of the following fields must be significant: SEQ **0623**, 0624, 0635, 0637, 0640, 0650, 0670, 0680, 0697, 0700, 0702, **0705**, 0710, 0721, **0723**, or 0735.

ERC 0191 ○ Form 1040 - Total Credits (SEQ 1020) must equal the total of the following fields: Foreign Tax Credit (**SEQ 0923**), Credit for Child & Dependent Care (SEQ 0925), Credit for Elderly or Disabled (SEQ 0930), Education Credits (F8863) (SEQ 0935), Retirement Savings Contribution Credit (**SEQ 0950**), Child Tax Credit (SEQ 0955), Credits from F8396, F8839 & **F5695** (SEQ 0995) and Other Credits (SEQ 1015).

Form 1040A - Total Credits (SEQ 1020) must equal the total of the following fields: Credit for Child & Dependent Care (SEQ 0925), Credit for Elderly or Disabled (SEQ 0930), Education Credits (F8863) (SEQ 0935), Retirement Savings Contribution Credit (**SEQ 0950**), and Child Tax Credit (SEQ 0955).

ERC 0198 ○ Form 1040 - Total Payments (SEQ 1250) must equal the total of the following fields: Withholding (SEQ 1160), ES Payments (SEQ 1170), Earned Income Credit (SEQ 1180), **Excess SS & Tier 1 RRTA Tax (SEQ 1188)**, Additional Child Tax Credit (Form 8812) (SEQ 1192), F4868 Amount (SEQ 1197), Other Payments (SEQ 1210), **First-Time Homebuyer Credit (SEQ 1212)**, **Recovery Rebate Credit (SEQ 1220)**, and Form 8689 Amount (SEQ 1246).

Form 1040A - Total Payments (SEQ 1250) must equal the total of the following fields: Withholding (SEQ 1160), ES Payments (SEQ 1170), Earned Income Credit (SEQ 1180), Additional Child Tax Credit (Form 8812) (SEQ 1192), **Recovery Rebate Credit (SEQ 1220)**, F4868 Amount (**SEQ 1231**), and Excess SS Tax (**SEQ 1241**).

ERC 0222 ○ ERC 0222 - Schedule EIC - If Qualifying SSN - 1 (SEQ 0015) is significant and Qualifying SSN - 2 (SEQ 0085) is not significant, then Earned Income Credit (SEQ 1180) of Form 1040/1040A cannot exceed **\$2,917** and Adjusted Gross Income (SEQ 0750) of Form 1040/1040A must be less than **\$33,995** if Single, Head of Household or Qualifying Widow(er) and less than **\$36,995** if Married Filing Jointly.

If Qualifying SSN - 1 (SEQ 0015) and Qualifying SSN - 2 (SEQ 0085) are significant, then Earned Income Credit (SEQ 1180) of Form 1040/1040A cannot exceed **\$4,824** and Adjusted Gross Income (SEQ 0750) of Form 1040/1040A must be less than **\$38,646** if Single, Head of Household or Qualifying Widow(er) and less than **\$41,646** if Married Filing Jointly.

ERC 0236 ○ Form 1040 - **Additional Taxes (SEQ 1107) must equal the total of Advance EIC Payment (SEQ 0200) from Form W-2 or Form W2-GU plus Total Taxes Less Advance EIC Payments (SEQ 0140) and FUTA Tax (SEQ 0240) from Schedule H.**

- ERC 0262 o Form 8814 -Child Taxable unearned Income (SEQ 0170) must be greater than **\$900** and less than **\$9000**.
- ERC 0267 o Form 8814 - Tax amount Basis (SEQ 0275) cannot be less than zero. When the Tax Amount Basis (SEQ 0275) is greater than zero and less than **\$900** Form 8814 Tax (SEQ 0295) must be significant. When Tax Amount Basis (SEQ 0275) equals or greater than **\$900** Form 8814 Tax (SEQ 0295) must equal **\$90**.
- ERC 0283 o Form 8815 - If Filing Status (SEQ 0130) of Form 1040/1040A equals "2" or "5", then Modified AGI (SEQ 0240) of Form 8815 must be less than **\$130,650**. If Filing Status equals "1" or "4", then Modified AGI (SEQ 0240) must be less than **\$82,100**.
- ERC 0354 o Form 1040 - If F8853 Literal (Medicare Advantage) **(SEQ 1145)** of Form 1040 is present, then the corresponding F8853 Amount (Medicare Advantage) **(SEQ 1146)** of Form 1040 and Form 8853 must be present.
- If Additional 50% Tax (SEQ 0279) of Form 8853 is significant, then F8853 Literal (Medicare Advantage) **(SEQ 1145)** of Form 1040 must equal "MEDbMSA" and then F8853 Amount (Medicare Advantage) **(SEQ 1146)** of Form 1040 must be present.
- ERC 0356 o Form 1040 - First-Time Home Buyer Credit (SEQ 1212) of Form 1040 cannot exceed \$3,750 when Married Filing Separate and \$7,500 for all other filing status.
- If First Time Home Buyer Credit (SEQ 1212) on Form 1040 is significant, then the Adjusted Gross Income (SEQ 0750) of Form 1040 cannot exceed **\$170,000** when Married Filing Joint and \$95,000 for all other filing status.
- ERC 0362 o Form 1040 - If Archer MSA Ded. Literal (SEQ 0722) of Form 1040 is significant, then Archer MSA Ded. Amount (SEQ 0723) must be significant and Form 8853 must be present.**
- ERC 0381 o Form 8863 -If any field of a student line in Part I or Part II, including statements, is significant then all fields of the student line must be significant. Each Hope Credit student line includes Student's First Name **(SEQ *0010, 0080, 0150)**, Student's Last Name **(SEQ +0020, 0090, 0160)**, Student's Name Control **(SEQ +0030, 0100, 0170)**, Student's SSN **(SEQ +0035, 0105, 0175)**, Qualified Expenses Paid in Current Tax Year **(SEQ *+0040, 0110, 0180)**, Smaller of Exp Paid in Current TY or **\$1,200 (\$2,400 if the student attended an eligible educational institution in the Midwestern Disaster Area) (SEQ +0050, 0120, 0190)**, Add Columns c and d **(SEQ +0060, 0130, 0200)**, and Enter ½ of the Amt in Column e **(SEQ +0070, 0140, 0210)**. Each Lifetime Learning Credit student line includes Student's First Name **(SEQ *0250, 0290, 0330)**, Student's Last Name **(SEQ +0260, 0300, 0340)**, Student's Name Control **(SEQ +0270, 0310, 0350)**, Student's SSN **(SEQ +0275, 0315, 0355)**, and Qualified Expenses **(SEQ +0280, 0320, 0360)**. See Part I Section 8 for Statement Record format.

ERC 0385 ○ Form 8863 - The following limits apply to each Hope Credit student in Part I. Qualified Expenses Paid in the Current Tax Year (SEQ 0040, 0110, 0180 statement) cannot exceed \$2400 (**\$4800 if the student attended an eligible educational institution in the Midwestern Disaster Area**), Smaller of Exp Paid in Current TY or \$1200 (**\$2,400 if the student attended an eligible educational institution in the Midwestern Disaster Area**), (SEQ 0050, 0120, 0190, statement) cannot exceed \$1200 (**\$2,400 if the student attended an eligible educational institution in the Midwestern Disaster Area**). Enter ½ of the Amt in Column E (SEQ 0070, 0140, 0210, statement) cannot exceed \$1800 (**\$3600 if the student attended an eligible educational institution in the Midwestern Disaster Area**).

ERC 0387 ○ Form 8863 - Tentative Hope Credit (SEQ 0240) cannot exceed an amount equal to \$1800 (**\$3600 if the student attended an eligible educational institution in the Midwestern Disaster Area**) multiplied by the number of Hope Credit students in Part I. If the number of Hope Credit students is zero, Tentative Hope Credit (SEQ 0240) cannot be positive.

Tentative Lifetime Learning Credit (SEQ 0470) cannot exceed \$2000 regardless of the number of Lifetime Learning Credit students. If the number of Lifetime Learning Credit students is zero, Tentative Lifetime Learning Credit (SEQ 0470) cannot be positive.

Education Credits (SEQ 0590) cannot exceed the sum of Tentative Hope Credit (SEQ 0240) and Tentative Lifetime Learning Credit (SEQ 0470).

ERC 0426 ○ Form 1040 - Other Payments (SEQ 1210) must equal the total of **the following fields**: Tax Paid by Regulated Investment Company (SEQ 0230) from Form 2439, Total Income Tax Credit Amount (SEQ 4360) from Form 4136, **Current Year Refundable Credit (SEQ 0279) from Form 8801**, plus Health Coverage Tax Credit (SEQ 0250) from Form 8885.

ERC 0448 ○ Form 1040/1040A - If taxpayer age is 70 1/2 at the end of tax year and IRA Deduction of Form 1040 (SEQ 0700) and Form 1040A (SEQ 0626) is significant, taxpayer cannot deduct any contributions to traditional IRA or treat them as nondeductible contributions for they are ineligible for IRA Deduction.

ERC 0486 ○ Form 1040 - When Form 8839 Adoption Credit Block (**SEQ 0986**) is significant, Form 8839 must be present. When Adoption Literal (SEQ 0368) **on Form 1040 or statement** equals "AB", "SNE", "PYAB" or "STMbnn" Adoption Amt (SEQ 0369) must be significant and page 2 of the first occurrence of Form 8839 must be present.

ERC 0653 ○ Form 8586 - If Current Year Credit (SEQ 0110) or (**SEQ 0260**) is significant, one or more Forms 8609-A must be present.

ERC 0654 ○ Form 8586 - If Number of Forms 8609-A Attached (SEQ 0020) or (**SEQ 0160**) is significant, a matching number of Forms 8609-A must be present.

ERC 0657 o **Form 1040** - If the Real Estate **Taxes or Disaster Loss** Box (SEQ 0787) is present, then the Total Itemized or Standard Deduction (SEQ 0789) must not equal a valid standard deduction and Schedule A cannot be present.

Form 1040A - If the Real Estate Taxes Box (SEQ 0787) is present, then the Total Itemized or Standard Deduction (SEQ 0789) must not equal a valid standard deduction and Schedule A cannot be present.

ERC 0721 o Form 1040 - When Specify Other Credit Literal (SEQ 1010) equals "8834", Form 8834 must be present **and vice versa**.

When Specify Other Credit Literal (SEQ 1010) equals "8859", Form 8859 must be present and vice versa.

When Specify Other Credit Literal (SEQ 1010) equals "8860", Form 8860 must be present **and vice versa**.

When Specify Other Credit Literal (SEQ 1010) equals "8910", Form 8910 must be present and vice versa.

When Specify Other Credit Literal (SEQ 1010) equals "8911", Form 8911 must be present and vice versa.

When Specify Other Credit Literal (SEQ 1010) equals "8912", Form 8912 must be present and vice versa.

ERC 0722 o Form 1040 - When Other Credits (SEQ 1015) is significant, at least one of the following forms must be present: Form 3800, Form 8801, Form 8834, **Form 8859**, Form 8860, Form 8910, Form 8911, Form 8912 or "STMBnn" must be present in SEQ 1010.

ERC 0743 o Form 3800 - The following fields must be positive: SEQs 0020, 0040, 0060, 0070, 0090, 0100, 0110, 0130, 0540, 0550, 0560, 0570, 0580, 0590, 0600, 0610, 0620, 0630, 0640, 0650, **0652**, 0685, 0687, **0670, 0680**, 0690, 0770, 0790, 0810 and **1390**.

ERC 0746 - RESERVED

ERC 0747 o **Form 6765 - Fixed-base Percentage (SEQ 0100) cannot be greater than 16% (01600).**

ERC 0748 o **Form 6765 - The following entries can not be less than zero**
 Subtract Line 3 from Line 2 (SEQ 0040),
 Subtract Line 12 from Line 9 (SEQ 0130),
 Subtract Line 20 from Line 19 (SEQ 0220),
 Subtract Line 30 from Line 28 (SEQ 0310),
 Subtract Line 32 from Line 28 (SEQ 0330),
 Subtract Line 33 from Line 31 (SEQ 0340),
 Subtract Line 35 from Line 28 (SEQ 0360),
 and Subtract Line 36 from Line 33 (SEQ 0370).

ERC 0756 - RESERVED

ERC 0757 - RESERVED

ERC 0772 o Form 8621 - When Enter Gain (Loss) of Stock of A Sec. 1291 Fund (SEQ 0550) is greater than zero, Attach Statement for Each Distribution/Disposition (SEQ @0555) must equal "STMbnn".

ERC 0778 o Form 1040 - When F8611 Literal (SEQ 1114) equals "LIHCR" and F8611 Amount (SEQ 1115) is significant, then Form 8611 must be present.

ERC 0782 o Form 982 - When Discharge of Indebtedness in a Title 11 Case (SEQ 0020) equals blank, Discharge of Indebtedness to the Extent Insolvent (SEQ 0030) equals blank, Discharge of Qualified Real Prop Bus Indebtedness (SEQ 0050) equals blank and Discharge of Qualified Farm Indebtedness (SEQ 0040) equals "X", then Amt Excluded From Inc: To Reduce Basis (SEQ 0150) must be blank.

ERC 0784 o Form 982 - When Discharge of Qualified Real Prop Bus Indebtedness (SEQ 0050) is significant, then Amt Excluded From Inc: Discharge of Qual Real Prop (SEQ 0090) must be significant.

ERC 0931 o Form 6251 - SEQ 0089 must be negative when significant.

ERC 0962 o Form 8901 - Form 8901 may be e-filed when all of the following are true:
-Exempt Self (SEQ 0160) equals "X" on Tax Return.
-If Filing Status (SEQ 0130) equals "2" and Exempt Spouse (SEQ 0163) also equals "X".
-Any child on Form 8901 (SEQ 0010, 0060, 0110, 0160) was under age 17 at the end of the tax year. (Note: A paper return may be filed to include on Form 8901 a married qualifying child, under age 17, who files a joint return for the tax year.)

ERC 0967 o Form 1040/1040A - When Tuition and Fees Deduction (F8917) (SEQ 0705) of Form 1040/1040A is significant, Form 8917 must be present.

ERC 0989 o Form 8917 - Student's SSN (SEQ 0040, 0090, 0140) cannot be claimed as a Tuition and Fees deduction when a Student's SSN (SEQ 0035, 0105, 0175, 0275, 0315, 0355) of Form 8863 is claimed for the same student.

ERC 0990 o Form 8917 - One of the following must equal "X": Tuition and Fees Deduction-Yes Box (SEQ 0200) or Tuition and Fees Deduction-No Box (SEQ 0210) and both cannot be blank and both cannot equal "X".

ERC 0991 o Form 8917 - If any field of a student line on Form 8917, including statements, is significant, than all fields of the student line must be significant. Each student line includes Student's First Name (SEQ 0010), Student's Last Name (SEQ 0020), Student's Name Control (SEQ 0030), Student's SSN (SEQ 0040) and Qualified Expenses (SEQ 0050).

ERC 0992 o Form 8917 - If Tuition and Fees Deduction-Yes Box (SEQ 0200) is significant, the Tuition and Fees Deduction Amt (SEQ 0220) can not exceed \$2000 when Subtract Line 4 from Line 3 (SEQ 0190) is more than \$65,000 (\$130,000 MFJ).

ERC 0993 o Form 8917 - If Tuition and Fees Deduction-No Box (SEQ 0210) is significant, the Tuition and Fees Deduction Amt (SEQ 0220) cannot exceed \$4,000 when Subtract Line 4 from Line 3 (SEQ 0190) is less than \$65,000 (\$130,000 MFJ).

ERC 0994 o Form 8917 - Subtract Line 4 from Line 3 (SEQ 0190) must be \$80,000 or less (\$160,000 of less if MFJ).

ERC 0995 o Form 8917 - Tuition and Fees Deduction Amt (SEQ 0220) must equal Form 1040 Line 34 (SEQ 0705), or Form 1040A Line 19 (SEQ 0705).

ERC 0996 o Form 8917 - Each Student's SSN (SEQ 0040, 0090, 0140), must equal either the Primary SSN (SEQ 00140) or the Secondary SSN (SEQ 0030) or a Dependent SSN (SEQ 0175, 0185, 0195, 0205) on Form 1040/1040A.

ERC 0997 o Form 8917 - If present, Total Inc (SEQ 0170) on Form 8917 must match Total Income (SEQ 0600) on Form 1040/1040A, and vice versa.

ERC 0998 o Form 8917 - The student entries must begin on Line 1. No lines may be skipped when completing the student information

ERC 1080 - RESERVED

ERC 1120 o Form 4684 - If more than one Form 4684 is present, only the first occurrence of Form 4684 can contain entries in the following fields: SEQ 0400, 0410, 0420, 0456, and 0458.

ERC 1215 o Form 1040/1040A - When Form 8914 is not present, the maximum possible Exemption Amount (SEQ 0810) may not exceed an amount equal to \$3500 multiplied by Total Exemptions (SEQ 0355).

When Form 8914 is present and Filing Status (SEQ 0130) is Married Filing Separate, the maximum possible Exemption Amount (SEQ 0810) is \$1000 higher than the above maximum without Form 8914.

When Form 8914 is present and Filing Status (SEQ 0130) is not Married Filing Separate, the maximum possible Exemption Amount (SEQ 0810) is \$2000 higher than the above maximum without Form 8914.

ERC 1216 o Form 8914 - Entries for displaced individuals must begin on the first line. No lines may be skipped between individuals.

Total Displaced Individual Exemption Amount (SEQ 0400) must be significant and must equal \$500 multiplied by the number of displaced individuals in SEQs 0010 through 0390.

If any field of a displaced individual's entry is significant then all fields of the entry must be significant. Each entry consists of Individual First Name, Individual Last Name, Individual Name Control, Individual SSN, Former Street Address, Former City, Former State, Former Zip Code, and Days Lived With You (SEQs 0010 through 0390).

Individuals' SSNs must be within the valid ranges of SSN/ITIN/ATINs. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.

ERC 1217 o Form 8914 - Filing Status Amount (SEQ 0460) must equal \$119,975 for Married Filing Separately; \$159,950 for Single; \$199,950 for Head of Household and \$239,950 for Married Filing Jointly or Qualifying Widow(er).

ERC 1218 o Form 8914 - When Form 8914 is present, Exemption Amount (SEQ 0420) or (SEQ 0560) must equal Exemption Amount (SEQ 0810) of Form 1040/1040A.

ERC 1234 o Form 8930 - SSN of Taxpayer (SEQ 0010) must be significant and equal to Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040/1040A.

ERC 1235 o Form 8930 - SSN of Taxpayer (SEQ 0010) on the second Form 8930 must be significant and equal to Secondary SSN (SEQ 0030) of Form 1040/1040A and must not be equal to SSN of Taxpayer (SEQ 0010) on the first Form 8930. When both spouses are filing Form 8930, the Form 8930 for the primary taxpayer must precede the Form 8930 for the secondary taxpayer.

ERC 1451 o Form 4136 - When Liquefied Gas Derived from Biomass Credit Amount (SEQ 3587) is greater than zero, then Liquefied Gas Derived from Biomass Gas Gallons (SEQ 3585) must be significant.

ERC 1461 o Form 4136 - When Liquefied Gas Derived from Biomass Credit Amount (SEQ 3883) is greater than zero, then Liquefied Gas Derived from Biomass Gallons (SEQ 3881) must be significant.

ERC 1462 o Form 4136 - When Compressed Gas Derived from Biomass Credit Amount (SEQ 3887) is greater than zero, then Compressed Gas Derived from Biomass Gallons (SEQ 3885) must be significant.

ERC 1470 o Form 4136 - When Form 4136 is present, the following "credit amount" fields cannot be negative, and their sum must equal Total Income Tax Credit Amount (SEQ 4360):

Nontaxable Use of Gasoline Credit Amount (SEQ 0070),
Exported Nontaxable Use of Gasoline Cr. Amount (SEQ 0090),
Nontaxable Use of Commercial Aviation Gas Cr Amt (SEQ 0180),
Nontaxable Use of Aviation Gas Tax Credit Amt (SEQ 0210),
Exported Nontaxable Use of Aviation Cr. Amount (SEQ 0220),
LUST Tax on Aviation Fuel Cr. Amt (SEQ 0230),
Diesel Fuel for Farming Purposes Cr. Amount (SEQ 0307),
Nontaxable Diesel Fuel Train Use Credit Amt (SEQ 0320),
Diesel Fuel Certain Intercity & Bus Use Credit Amt (SEQ 0340),
Diesel Fuel Exported Cr. Amount (SEQ 0347),
Kerosene Use Farm (SEQ 0407),
Kerosene Use in Buses Cr. Amount (SEQ 0416),
Nontaxable Use of Kerosene Exported Cr. Amt (SEQ 0420),
Nontaxable Kerosene Aviation Rate 1 (SEQ 0435),
Nontaxable Kerosene Aviation Rate 2 (SEQ 0450),
Commercial Aviation Kerosene Amount 1 (SEQ 0555),
Commercial Aviation Kerosene Amount 2 (SEQ 0565),
Use of Nontaxable Aviation Kerosene Amt Type 1 (SEQ 0580),
Use of Nontaxable Aviation Kerosene Amt Type 2 (SEQ 0595),
LUST Tax on Kerosene Cr. Amt (SEQ 0605),
Use of Undyed Diesel by State or Local Cr Amount (SEQ 0625),
Use Undyed Diesel Intercity Buses Amount (SEQ 0640),
Sales by Vendors of Undyed Kerosene Credit Amount (SEQ 0680),
Undyed Kerosene Use in Certain Buses Amount (SEQ 0695),
Use in Commercial Aviation Amount Type 1 (SEQ 0725),
Other Use in Commercial Aviation Cr. Amount Type 2 (SEQ 0750),
Nonexempt use Credit Amount (SEQ 0757),
Other Nontaxable Use Cr. Amount 1 (SEQ 0764),
Other Nontaxable Use Cr. Amount (SEQ 0775),
LUST Tax on Kerosene Foreign Trade Cr. Amt. (SEQ 0785),
and Alcohol Mixtures Ethanol Cr. Amount (SEQ 0970),
Alcohol Mixtures Other Than Ethanol Cr. Amount (SEQ 0990),
Biodiesel Mix Amount (SEQ 3030),
Agri-Biodiesel Mix Amount (SEQ 3050),
Renewable Diesel Mix Cr. Amount (SEQ 3070),
LPG Cr. Amount (SEQ 3220),
P Series Fuels Cr. Amount (SEQ 3280),
Compressed Natural Gas Cr. Amount (SEQ 3340),
Liquefied Hydrogen Cr. Amount (SEQ 3400),
Liquid Fuel from Coal Cr. Amount (SEQ 3460),
Nontaxable Liquid Fuel Cr. Amount (SEQ 3520),
Liquefied Natural Gas Cr. Amounts (SEQ 3580),
Liquefied Gas Derived from Biomass Credit Amount (SEQ 3587),
LPG Cr. Amount (SEQ 3640),
P Series Fuel Cr. Amount (SEQ 3680),
Compressed Natural Gas Cr. Amount (SEQ 3720),
Liquefied Hydrogen Cr. Amount (SEQ 3760),
Liquid Fuel from Coal Cr. Amount (SEQ 3800),
Liquid Fuel Credit Amount (SEQ 3840),
Liquefied Natural Gas Cr. Amount (SEQ 3880),
Liquefied Gas Derived from Biomass Credit Amount (SEQ 3883),
Compressed Gas Derived from Biomass Credit Amount (SEQ 3887),
Diesel Fuel for State or Local Government Cr. Amount (SEQ 3940),
Kerosene Fuel Sold for State or Local Government Cr. Amount
(SEQ 3980),
Kerosene Use in Aviation for State or Local Government Cr. Amount
(SEQ 4020),
Diesel-Water Fuel Emulsion Nontaxable Cr. Amount (SEQ 4160),
Diesel-Water Exported Cr. Amount (SEQ 4200),
Diesel-Water Fuel Emulsion Blending Cr. Amount (SEQ 4260),
Exported Dyed Diesel Fuel Cr. Amount (SEQ 4300),
Exported Dyed Kerosene Cr. Amount (SEQ 4340).

Part 1, Attachment 11

Added Form 8845
Deleted Form 8860

Part 2, Section 4

Form 1040 Page 1

- New Byte Count: 1508
- Seq 0477: Added "ESP" to the Field Description
- Added New Seqs: 0360 and 0361
- Seq 0496: Changed the Identification to "Distributions from Retirement Plans Literal"
- Seq 0622: Re-sequenced to 0723;
Changed the Identification to "Archer MSA Ded. Amount";
Changed the Form Ref. to 36
- Deleted Seq: 0707
- Added Seqs: 0623, 0705, 0722
- Seq 0720: Added value "JURYbPAY" to the Field Description

Form 1040 page 2

- New Byte Count: 1388
- Seq 0787: Changed the Identification to "Real Estate Taxes or Disaster Loss Box"
- Seq 0925: Changed the Form Ref. to 48
- Seq 0930: Changed the Form Ref. to 49
- Seq 0935: Changed the Form Ref. to 50
- Seq 0945: Re-sequenced to 0923;
Changed the Form Ref. to 47
- Seq 0955: Changed the Form Ref. to 52
- Seq 0965: Re-sequenced to 0950;
Changed the Form Ref. to 51
- Seq 0987: Changed the Form Ref. to 53c
- Seq 0991: Re-sequenced to 0986;
Changed the Form Ref. to 53b
- Seq 0995: Changed the Identification to "Credits from F8396, F8839 & F5695"
- Seq *1010: Deleted "5884, "6478", "8835", "8844" , "8846", "8860", and "8864" from the Field Description
- Seq 1110: Changed "S453A" to "453A(c)" in the Field Description
Changed "72(M)(5)" to "72(m)(5)" in the Field Description
- Added New Seqs: 1181 and 1182
- Seq 1158: Changed the "Sch K-1" to "SCH K-1" in the Field Description
- Seq 1221: Changed the Identification to "VA Benefits or Nontaxable Combat Pay Literal";
Changed the Length to 3;
Added "NCP" to the Field Description

Form 1040A Page 1

- New Byte Count: 1085
- Seq 0477: Changed the Form Ref. to 11b;
Added "ESP" to the Field Description
- Seq 0479: Changed the Form Ref. to 11b
- Added New Seqs: 0360, 0361 and 0496
- Added New Seq: 0482
- Seq 0552: Changed the Identification to "Unemployment Compensation"
- Deleted Seqs: 0622 and 0707
- Added New Seqs: 0623 and 0705

Form 1040A Page 2

- New Byte Count: 0897
- Seq 0955: Changed the Form Ref. to 33
- Seq 0965: Re-sequenced to 0950;
Changed the Form Ref. to 32
- Added New Seqs: 1181 and 1182
- Seq 1221: Changed the Identification to "VA Benefits or Nontaxable
Combat Pay Literal";
Changed the Length to 3;
Added "NCP" to the Field Description

Form 1040EZ

- New Byte Count: 1123
- Added New Seqs: 1181 and 1182
- Seq 1221: Changed the Identification to "VA Benefits or Nontaxable
Combat Pay Literal";
Changed the Length to 3;
Added "NCP" to the Field Description

Schedule A

- New Byte Count: 0679
- Seq 0090: Changed the Identification to "State & Local Taxes"

Schedule R Page 2

- Seq 0270: Changed the Identification to "Credits from Form 1040"

Schedule SE

- New Byte Count: 0492
- Seq 0060: Re-sequenced to 0055
- Added New Seqs: 0057, 0059, 0061, 0063, 0065, and 0067

Form 982

- New Byte Count: 0270
- Seq 0005: Changed the Field Description to "N 0000001"
- Added New Seq: 0059

Form 2210 Page 3

- New Byte Count: 0613
- Added New Seqs: 0587 and 0588
- Seq 0590: Changed the Form Ref. to 33(a)
- Seq 0592: Changed the Form Ref. to 34(a)
- Seq 0618: Re-sequenced to 0623;
Changed the Form Ref. to 33(b)
- Seq 0619: Re-sequenced to 0624;
Changed the Form Ref. to 34(b)
- Added New Seqs: 0620, 0621, 0631, and 0633
- Seq 0636: Changed the Form Ref. to 33(c)
- Seq 0638: Changed the Form Ref. to 34(c)
- Seq 0655: Changed the Form Ref. to 33(d)
- Seq 0657: Changed the Form Ref. to 34(d)
- Seq 0667, @0669, 0671: Changed the Form Ref. to 35

Form 2210F

- New Byte Count: 0323
- Seq 0068: Re-sequenced to 0072;
Changed the Form Ref. to 11
- Seq 0070: Re-sequenced to 0075;
Changed the Form Ref. to 12
- Added New Seq: 0069
- Seq 0080: Changed the Form Ref. to 13
- Seq 0090: Changed the Form Ref. to 14
- Seq 0100: Changed the Form Ref. to 15
- Seq 0110: Changed the Form Ref. to 16
- Seq 0120: Changed the Form Ref. to 17
- Seq 0130: Changed the Form Ref. to 18
- Seq 0140: Changed the Form Ref. to 19
- Seq 0150: Changed the Form Ref. to 20
- Seq 0160: Changed the Form Ref. to 21
- Seq 0170: Changed the Form Ref. to 22
- Seqs 0176, @0177, 0180: Changed the Form Ref. to 23

Form 2441 Page 1

- Seq 0333: Changed the Identification to "Amount from Form 1040,
Line 47"

Schedule 2 Page 1

- New Byte Count: 0471
- Seq 0330: Changed the Identification to "Amount from Form 1040A,
Line 28"
- Deleted Seqs: 0332 and 0334
- Seq 0339: Changed the Form Ref. to 11

Schedule 2 Page 2

- Seq 0350: Changed the Form Ref. to 12
- Seq 0351: Changed the Form Ref. to 13
- Seq 0353: Changed the Form Ref. to 14
- Seq 0356: Changed the Form Ref. to 15
- Seq 0360: Changed the Form Ref. to 16
- Seq 0370: Changed the Form Ref. to 17
- Seq 0380: Changed the Form Ref. to 18

Schedule 2 Page 2 (continued)

- Seq 0390: Changed the Form Ref. to 19
- Seq 0400: Changed the Form Ref. to 20
- Seq 0550: Changed the Form Ref. to 21
- Seq 0570: Changed the Form Ref. to 22
- Seq 0580: Changed the Form Ref. to 23
- Seq 0590: Changed the Form Ref. to 24
- Seq 0600: Changed the Form Ref. to 25
- Seq 0610: Changed the Form Ref. to 26
- Seq 0620: Changed the Form Ref. to 27

Form 3800 Page 1

- New Byte Count: 0482
- Delete Seq: 0570
- Seq 0580: Changed the Form Ref. to 1l (lower case L)
- Seq 0590: Changed the Form Ref. to 1m
- Seq 0600: Changed the Form Ref. to 1n
- Seq 0610: Changed the Form Ref. to 1o
- Seq 0620: Changed the Form Ref. to 1p
- Seq 0630: Changed the Form Ref. to 1q
- Added New Seq: 0645
- Seq 0640, 0645: Changed the Form Ref. to 1r
- Seq 0650: Changed the Form Ref. to 1s
- Deleted Seq: 0655
- Added New Seq: 0652, 0685 (re-used old Seq # for new Field)
- Added New Seqs: 0670 and 0680
- Seq 0685: Re-sequenced to 0660;
Changed the Form Ref. to 1u
- Seq 0687: Changed the Form Ref. to 1y
- Seq 0690: Changed the Form Ref. to 1z

Form 3800 Page 2

- New Byte Count: 0311
- Seq 1045: Changed the Identification to "Foreign Tax Credit"
- Seq 1060: Changed the Identification to "Credits from Form 1040"
- Seq 1070: Changed the Identification to "Credit from Form 8834"
- Seq 1160: Changed the Form Ref. to 18a
- Added New Seqs: 1163 and 1167
- Seq 1200: Changed the Identification to "Smaller of Line 8 or 18c"
Changed the Form Ref. to 19a
- Added New Seqs: 1210 and 1220

Form 3800 Page 3 - New Page for the TY 2008

- New Byte Count: 0271
- Seq 1335: Changed the Identification to "Investment Credit, Form 3468"
- Added New Seq; 1390
- Seq 1395: Changed the Identification to "Add Lines 29a through 29g"

Form 4136 Page 3

- New Byte Count: 0515
- Added New Seqs: 3582, 3583, 3585, 3587, 3881, 3883, 3885, and 3887

Form 4684 Page 1

- New Byte Count: 0836
- Deleted Seqs: 0447 and 0451
- Added New Seqs: 0435, 0439, 0441, 0443, 0445, 0446, and 0448
- Added New Seqs: 0450, 0452, 0454, 0456, 0458, and 0459

Form 4684 Page 2

- Seq *0470: Changed the Form Ref. to 25A
- Seq +0480: Changed the Form Ref. to 26A
- Seq +0490: Changed the Form Ref. to 27A
- Seq *+0500: Changed the Form Ref. to 28A
- Seq +0510: Changed the Form Ref. to 29A
- Seq +0520: Changed the Form Ref. to 30A
- Seq +0530: Changed the Form Ref. to 31A
- Seq +0540: Changed the Form Ref. to 32A
- Seq +0545, +0550: Changed the Form Ref. to 33A
- Seq 0560: Changed the Form Ref. to 25B
- Seq 0570: Changed the Form Ref. to 26B
- Seq 0580: Changed the Form Ref. to 27B
- Seq 0590: Changed the Form Ref. to 28B
- Seq 0600: Changed the Form Ref. to 29B
- Seq 0610: Changed the Form Ref. to 30B
- Seq 0620: Changed the Form Ref. to 31B
- Seq 0630: Changed the Form Ref. to 32B
- Seq 0635, 0640: Changed the Form Ref. to 33B
- Seq 0650: Changed the Form Ref. to 25C
- Seq 0660: Changed the Form Ref. to 26C
- Seq 0670: Changed the Form Ref. to 27C
- Seq 0680: Changed the Form Ref. to 28C
- Seq 0690: Changed the Form Ref. to 29C
- Seq 0700: Changed the Form Ref. to 30C
- Seq 0710: Changed the Form Ref. to 31C
- Seq 0720: Changed the Form Ref. to 32C
- Seq 0725, 0730: Changed the Form Ref. to 33C
- Seq 0740: Changed the Form Ref. to 25D
- Seq 0750: Changed the Form Ref. to 26D
- Seq 0760: Changed the Form Ref. to 27D
- Seq 0770: Changed the Form Ref. to 28D
- Seq 0780: Changed the Form Ref. to 29D
- Seq 0790: Changed the Form Ref. to 30D
- Seq 0800: Changed the Form Ref. to 31D
- Seq 0810: Changed the Form Ref. to 32D
- Seq 0815, 0820: Changed the Form Ref. to 33D
- Seq @0825: changed the Form Ref. to 33
- Seq 0830: Changed the Form Ref. to 34
- Seqs *0840, +0850, +0860, +0870: Changed the number "29" to "35" in the Form Ref.
- Seqs 0880, 0890, 0900, 0910: Changed the number "29" to "35" in the Form Ref.
- Seqs 0920, 0930, 0940: Changed the number "30" to "36" in the Form Ref.
- Seqs 0948, 0950: Changed the Form Ref. to 37(c)
- Seqs 0958, 0960: Changed the Form Ref. to 38(c)
- Seq 0970: Changed the Form Ref. to 39(c)

Form 4684 Page 2 (continued)

- Seqs *0980, +0990, +1000, +1010: Changed the number "34" to "40" in the Form Ref.
- Seqs 1020, 1030, 1040, 1050: Changed the number "34" to "40" in the Form Ref.
- Seq 1060: Changed the Form Ref. to 41(b)(i)
- Seq 1070: Changed the Form Ref. to 41(b)(ii)
- Seq 1080: Changed the Form Ref. to 42
- Seq 1090: Changed the Form Ref. to 43
- Seqs 1098, 1100: Changed the Form Ref. to 44(a)
- Seqs 1108, 1110: Changed the Form Ref. to 44(b)
- Seqs 1115, 1120: Changed the Form Ref. to 45

Form 5074

- Seq 0290: Changed the Identification to "Educator Expenses (Guam)"
- Seq 0295: Changed the Identification to "Educator Expenses (CNMI)"
- Seq 0400: Changed the Identification to "Tuition and Fees Deduction (Guam)"
- Seq 0405: Changed the Identification to "Tuition and Fees Deduction (CNMI)"

Form 5695

- New Byte Count: 0352
- Added New Seqs: 0120, 0130, 0140, 0150, 0160, 0170, 0180, and 0190
- Seq 0125: Re-sequenced to 0200;
Changed the Form Ref. to 22
- Seq 0135: Re-sequenced to 0210;
Changed the Identification to "Add Lines 4, 8, 12, 17, 21, and 22"; Changed the Form Ref. to 23
- Seq 0145: Re-sequenced to 0215; Changed the Form Ref. to 24
- Seq 0155: Re-sequenced to 0220; Changed the Form Ref. to 25
- Deleted Seqs: 0165 and 0175
- Seq 0185: Re-sequenced to 0225
Changed the Identification to "Subtract Line 25 from Line 4";
Changed the Form Ref. to 26
- Seq 0195: Re-sequenced to 0230; Changed the Form Ref. to 27
- Seq 0205: Re-sequenced to 0235; Changed the Form Ref. to 28

Form 5884

- New Byte Count: 0262
- Seq 0080: Changed the Form Ref. to 2
- Seq @0085: changed the Form Ref. to 2
- Seq 0100: Changed the Identification to "Add Lines 2 and 3"
- Deleted Seqs: 0170 - 0285

Form 6251 Page 1

- New Byte Count: 0513
- Added New Seq: 0088
- Seq 0089: Changed the Identification to "Amount from Form 4684";
Changed Form Ref. to 7
- Seqs *0090, +0091, 0092: Changed the Form Ref. to 8
- Seq 0094: Changed the Form Ref. to 9
- Seq 0096: Changed the Form Ref. to 10
- Seq 0098: Changed the Form Ref. to 11

Form 6251 Page 1 (continued)

- Seq 0100: Changed the Form Ref. to 12
- Seq 0102: Changed the Form Ref. to 13
- Seq 0104: Changed the Form Ref. to 14
- Seq 0106: Changed the Form Ref. to 15
- Seq 0110: Changed the Form Ref. to 16
- Seq 0114: Changed the Form Ref. to 17
- Seq 0118: Changed the Form Ref. to 18
- Seq 0122: Changed the Form Ref. to 19
- Seq 0126: Changed the Form Ref. to 2
- Seq 0130: Changed the Form Ref. to 21
- Seq 0134: Changed the Form Ref. to 22
- Seq 0138: Changed the Form Ref. to 23
- Seq 0142: Changed the Form Ref. to 24
- Seq 0146: Changed the Form Ref. to 25
- Seq 0150: Changed the Form Ref. to 26
- Seq 0154: Changed the Form Ref. to 27
- Seq 0267: Changed the Form Ref. to 28
- Seq 0283: Changed the Form Ref. to 29
- Seqs 0287, 0306: Changed the Form Ref. to 30
- Seq 0315: Changed the Form Ref. to 31
- Seq 0325: Changed the Form Ref. to 32
- Seq 0330: Changed the Form Ref. to 33
- Seq 0333: Changed the Form Ref. to 34
- Seq 0337: Changed the Form Ref. to 25
- Seq 0340: Changed the Form Ref. to 36

Form 6251 Page 2

- Seq 0360: Changed the Form Ref. to 37
- Seq 0370: Changed the Form Ref. to 38
- Seq 0380: Changed the Form Ref. to 39
- Seq 0390: Changed the Form Ref. to 40
- Seq 0410: Changed the Identification to "Smaller of Line 37 or 40";
Changed Form Ref. to 41
- Seq 0420: Changed the Identification to "Subtract Line 41 from
Line 37"; Changed Form Ref. to 42
- Seq 0430: Changed the Identification to "Multiply Line 42 by .26 or .28
and Subtract \$3,500"; Changed Form Ref. to 43
- Seq 0470: Changed the Form Ref. to 44
- Seq 0480: Changed the Form Ref. to 45
- Seq 0485: Changed the Identification to "Subtract Line 45 from
Line 44"; Changed Form Ref. to 46
- Seq 0490: Changed the Identification to "Smaller of Line 37 or 38";
Changed Form Ref. to 47
- Seq 0500: Changed the Identification to "Smaller of Line 46 or 47";
Changed Form Ref. to 48
- Seq 0580: Changed the Identification to "Subtract Line 48 from
Line 47"; Changed Form Ref. to 49
- Seq 0590: Changed the Identification to "Multiply Line 49 by .15";
Changed Form Ref. to 50
- Seq 0605: Changed the Identification to "Subtract Line 47 from
Line 41"; Changed Form Ref. to 51
- Seq 0610: Changed the Identification to "Multiply Line 51 by .25";
Changed Form Ref. to 52

Form 6251 Page 2 (continued)

- Seq 0615: Changed the Identification to "Add Lines 43, 50 and 52"; Changed Form Ref. to 53
- Seq 0620: Changed the Identification to "Multiply Line 37 by .26 or .28 and Subtract \$3,500"; Changed Form Ref. to 54
- Seq 0625: Changed the Identification to "Smaller of Line 53 or 54"; Changed Form Ref. to 55

Form 6765 Page 2

- New Byte Count: 0395
- Seq 0660: Changed the Identification to "Multiply Line"
- Added New Seqs: 0727 and 0729
- Seq 0730: Changed the Form Ref. to 62
- Seq 0740: Changed the Identification to "Add Lines 61 & 62"
Changed the Form Ref. to 63
- Seq 0750: Changed the Form Ref. to 64
- Seq 0760: Changed the Form Ref. to 65

Form 8275 Page 2

- Seqs +0740 thru +1000: Removed the plus (+) signs preceding Field Numbers
Seq *730: Added "or STMBnn" to the Field Description

Form 8275-R Page 2

- Seqs +0740 thru +1000: Removed the plus (+) signs preceding Field Numbers
- Seq *730: Added "or STMBnn" to the Field Description

Form 8283 Page 2

- New Byte Count: 1018
- Added New Seq: *+0652
- Seq *+0654: Changed the Field No. to +0654; Changed the Form Ref. to 5A(c); Removed the (or "STMBnn") from the Field Description
- Seq +0660: Changed the Form Ref. to 5A(d)
- Seq +0675: Changed the Form Ref. to 5A(e)
- Seq +0680: Changed the Form Ref. to 5A(f)
- Seq +0690: Changed the Field No. to *+0690; Changed the Form Ref. to 5A(g); Added (or "STMBnn") to the Field Description
- Seq +0700: Changed the Form Ref. to 5A(h)
- Seq +0710: Changed the Form Ref. to 5A(i)
- Added New Seq: 0722
- Seq 0724: Changed the Form Ref. to 5B(c)
- Seq 0730: Changed the Form Ref. to 5B(d)
- Seq 0740: Changed the Form Ref. to 5B(e)
- Seq 0750: Changed the Form Ref. to 5B(f)
- Seq 0760: Changed the Form Ref. to 5B(g)
- Seq 0770: Changed the Form Ref. to 5B(h)
- Seq 0780: Changed the Form Ref. to 5B(i)
- Added New Seq: 0792
- Seq 0794: Changed the Form Ref. to 5C(c)
- Seq 0800: Changed the Form Ref. to 5C(d)
- Seq 0810: Changed the Form Ref. to 5C(e)
- Seq 0820: Changed the Form Ref. to 5C(f)
- Seq 0830: Changed the Form Ref. to 5C(g)

Form 8283 Page 2 (continued)

- Seq 0840: Changed the Form Ref. to 5C(h)
- Seq 0850: Changed the Form Ref. to 5C(i)
- Added New Seq: 0870
- Seq 0880: Changed the Form Ref. to 5D(c)
- Seq 0890: Changed the Form Ref. to 5D(d)
- Seq 0900: Changed the Form Ref. to 5D(e)
- Seq 0910: Changed the Form Ref. to 5D(f)
- Seq 0920: Changed the Form Ref. to 5D(g)
- Seq 0930: Changed the Form Ref. to 5D(h)
- Seq 0940: Changed the Form Ref. to 5D(i)

Form 8379 Page 1

- Seqs 0096, 0097, 0098, 0099 0101, 0102, 0103, 0104, 0105
: Changed the (Line 6) in the Field Description to (Line 5)
(The changes were updated in Nature of Change #1)

Form 8396

- New Byte Count: 0445
- Deleted Seqs: 0162 and 0164
- Seq 0170: Changed the Form Ref. to 11
- Seq 0180: Changed the Form Ref. to 12
- Seq 0190: Changed the Form Ref. to 13
- Seq 0210: Changed the Form Ref. to 15
- Seq 0220: Changed the Form Ref. to 16
- Seq 0230: Changed the Form Ref. to 17
- Seq 0240: Changed the Form Ref. to 18
- Seq 0250: Changed the Form Ref. to 19

Form 8586

- New Byte Count: 0350
- Seq 0020: Added "before 1/1/2008" at end of the Identification
- Seq @0025: Changed the Identification to "Multiple BLDG Project Schedule before 1/1/2008"
- Seq 0050: Changed the Identification to "Decrease in the QLFY Basis Box-Yes before 1/1/2008"
- Seq 0060: Changed the Identification to "Decrease in the QLFY Basis Box-No before 1/1/2008"
- Seq *0070: Changed the Identification to "BLDG ID Number - BIN1 before 1/1/2008"
- Seq +0080: Changed the Identification to "BLDG ID Number - BIN2 before 1/1/2008"
- Seq +0090: Changed the Identification to "BLDG ID Number - BIN3 before 1/1/2008"
- Seq +0100: Changed the Identification to "BLDG ID Number - BIN4 before 1/1/2008"
- Seq @0105: Changed the Identification to "CR ATTR to more than one BLDG Sch before 1/1/2008"
- Seq 0110: Changed the Identification to "Current Year Credit before 1/1/2008"
- Seq 0120: Changed the Identification to "Low-Income Housing CR before 1/1/2008"
- Seq 0130: Changed the Identification to "TOT CURR YR & Low-INCM Housing CR before 1/1/2008"

Form 8586 (continued)

- Seq 0140: Changed the Identification to "Allocated to Beneficiaries before 1/1/2008"
- Seq 0150: Changed the Identification to "Estate and Trust CURR YR Credit before 1/1/2008"
- Added New Seqs: 0160, @0165, 0190, and 0200
- Added New Seqs: *0210, +0220, +0230, and +0240
- Added New Seqs: @0250, 0260, 0270, 0280, 0290, and 0300
- Added New Seqs: 0310, 0320, 0340, 0350, 0360, and 0370

Form 8606 Page 1

- New Byte Count: 0285
- Seq 0265: Changed the Identification to "Subtract Line 12 from Line 7"; Changed the Form Ref. to 15a
- Added New Seqs: 0270 and 0275

Form 8606 Page 2

- New Byte Count: 0187
- Added New Seqs: 0370 and 0372

Form 8621 Page 2

- New Byte Count: 1081
- Deleted Seq: @0605

Form 8689

- Seq 0290: Changed the Identification to "Educator Expenses"
- Seq 0390: Changed the Identification to "Tuition and Fees Deduction"

Form 8801 Page 1

- New Byte Count: 0232
- Seqs 0170, 0180, 0190, 0200, 0210, 0220, 0230, 0240: Moved to Page 2
- Seqs 0250, 0260, 0265, 0268, 0271, 0275, 0278, 0279, 0280: Moved to Page 2

Form 8801 Page 2

- New Byte Count: 0239
- Seqs 0290, 0291, 0292, 0293, 0294, 0295: Re-sequenced to 0162, 0163, 0164, 0165, 0166, and 0167
- Seqs 0170 - 0210: Adopted from Page 1)
- Added New Seqs: 0215, 0225, 0228
- Seq 0220: Adopted from Page 1 - Changed the Form Ref. to 22
- Seq 0230: Adopted from Page 1 - Changed the Form Ref. to 25
- Seq 0240: Adopted from Page 1 - Changed the Form Ref. to 26
- Seq 0250: Adopted from Page 1 - Changed the Form Ref. to 27
- Seq 0260: Adopted from Page 1 - Changed the Form Ref. to 28
- Seqs 0265, 0268, 0271: Adopted from Page 1 - Changed the Form Ref. to 29
- Seqs 0275, 0278, 0279: Adopted from Page 1 - Changed the Form Ref. to 30
- Seq 0280: Adopted from Page 1 - Changed the Form Ref. to 31
- Seqs 0300, 0310, 0320, 0330, 0350, 0360, 0370, 0375, 0385, 0387: Moved to Page 3
- Seqs 0390, 0400, 0430, 0440, 0524, 0527, 0540, 0550, 0600, 0610: Moved to Page 3

Form 8801 Page 3

- New Byte Count: 0283
- Seqs 0700, 0701, 0702, 0703, 0704, 0705: Re-sequenced to 0290, 0291, 0292, 0293, 0294, and 0295
- Seq 0300: Adopted from Page 2 - Changed the Form Ref. to 32
- Seq 0310: Adopted from Page 2 - Changed the Form Ref. to 33
- Seq 0320: Adopted from Page 2 - Changed the Form Ref. to 34
- Seq 0330: Adopted from Page 2;
Changed the Identification to "Smaller of Lines 33 & 34
Total/Line 10 of Sch D WS";
Changed the Form Ref. to 35
- Seq 0350: Adopted from Page 2;
Changed the Identification to "Smaller of Line 32 or Line 35";
Changed the Form Ref. to 36
- Seq 0360: Adopted from Page 2;
Changed the Identification to "Line 32 minus Line 36";
Changed the Form Ref. to 37
- Seq 0370: Adopted from Page 2;
Changed the Identification to "Multiply Line 37 by 26% (.26)
or by 28% (.28)";
Changed the Form Ref. to 38
- Seq 0375: Adopted from Page 2 - Changed the Form Ref. to 39
- Seq 0385: Adopted from Page 2 - Changed the Form Ref. to 40
- Seq 0387: Adopted from Page 2;
Changed the Identification to "Subtract Line 40 from Line 39";
Changed the Form Ref. to 41
- Seq 0390: Adopted from Page 2;
Changed the Identification to "Smaller Line 32 or Line 33";
Changed the Form Ref. to 42
- Seq 0400: Adopted from Page 2;
Changed the Identification to "Smaller Line 41 or Line 42";
Changed the Form Ref. to 43
- Seq 0430: Adopted from Page 2;
Changed the Identification to "Multiply Line 43 by 5% (.05)";
Changed the Form Ref. to 44
- Seq 0440: Adopted from Page 2;
Changed the Identification to "Subtract Line 43 from Line 42";
Changed the Form Ref. to 45
- Seq 0524: Adopted from Page 2;
Changed the Identification to "Multiply Line 45 by 15% (.15)";
Changed the Form Ref. to 46
- Seq 0527: Adopted from Page 2;
Changed the Identification to "Subtract Line 42 from Line 36";
Changed the Form Ref. to 47
- Seq 0545: Adopted from Page 2;
Changed the Identification to "Multiply Line 47 by 25% (.25)";
Changed the Form Ref. to 48
- Seq 0550: Adopted from Page 2;
Changed the Identification to "Add Lines 38, 44, 46, and 48";
Changed the Form Ref. to 49
- Seq 0600: Adopted from Page 2;
Changed the Identification to "Multiply Line 32 by 26% (.26) or
by 28% (.28)";
Changed the Form Ref. to 50
- Seq 0610: Adopted from Page 2;
Changed the Identification to "Smaller Line 49 or Line 50";
Changed the Form Ref. to 51

Form 8801 Page 3 (continued)

- Seqs 0710, 0720, 0730, 0740, 0750, 0760, 0770, 0773, 0774, 0775: Moved to Page 4
- Deleted Seqs: 0780, 0785, 0790, 0795, 0800, 0805, 0810, 0815, 0820, 0830, and 0840

Form 8801 Page 4 - New Page for the TY2008

- New Byte Count: 0187
- Added New Seqs: 0700, 0701, 0702, 0703, 0704, and 0705 (Page 4 - Header)
- Seq 0710: Adopted from Page 3;
Changed the Identification to "Amount from Line 22";
Changed the Form Ref. to 52
- Seq 0720: Adopted from Page 3 - Changed the Form Ref. to 53
- Seq 0730: Adopted from Page 3 - Changed the Form Ref. to 54
- Seq 0740: Adopted from Page 3 - Changed the Form Ref. to 55
- Seq 0750: Adopted from Page 3;
Changed the Identification to "Add Lines 53 through 55";
Changed the Form Ref. to 56
- Seq 0760: Adopted from Page 3;
Changed the Identification to "Subtract Line 56 from Line 52";
Changed the Form Ref. to 57
- Seq 0770: Adopted from Page 3;
Changed the Identification to "Multiply Line 57 by 50% (.50)";
Changed the Form Ref. to 58
- Seq 0773: Adopted from Page 3 - Changed the Form Ref. to 59
- Seq 0774: Adopted from Page 3;
Changed the Identification to "Larger of Line 58 or Line 59";
Changed the Form Ref. to 60
- Seq 0775: Adopted from Page 3;
Changed the Identification to "Smaller Line 57 or Line 60";
Changed the Form Ref. to 61
- Added New Seqs: 0778, 0783

Form 8812

- Seq 0025, 0035: Changed the \$ amount in Identification to "\$8,500"

Form 8834

- New Byte Count: 0172
- Seq 0350: Changed the Identification to "America Samoa Economic Credit (Form 5735)"
- Added New Seq: 0355

Form 8835 Page 1

- Seqs 0015, 0020, 0030, 0035: Changed the Form Ref. to 1
- Seqs 0040, 0045, 0050, 0055: Changed the Form Ref. to 2
- Seq 0130: Changed the Form Ref. to 3
- Seq 0140: Changed the Form Ref. to 4
- Seq 0150: Changed the Form Ref. to 5
- Seq 0160: Changed the Form Ref. to 6
- Seq 0170: Changed the Form Ref. to 7
- Seq 0180: Changed the Form Ref. to 8
- Seq 0185: Changed the Form Ref. to 9
- Seq 0205: Changed the Form Ref. to 10
- Seq 0210: Changed the Form Ref. to 11
- Seq 0220: Changed the Form Ref. to 12

Form 8835 Page 1 (continued)

- Seq 0520: Changed the Identification to "Kilowatt Hours Produced and Sold"; Changed the Form Ref. to 13
- Seq 0530: Changed the Identification to "Total Kilowatt Hours Produced and Sold"; Changed the Form Ref. to 13
- Seq 0560: Changed the Identification to "Kilowatt Hours Produced and Sold"; Changed the Form Ref. to 14
- Seq 0570: Changed the Identification to "Total Kilowatt Hours Produced and Sold"; Changed the Form Ref. to 14
- Seq 0580: Changed the Form Ref. to 15
- Seq 0590: Changed the Identification to "Phaseout Adjustment"; Changed the Form Ref. to 16
- Seq 0600: Changed the Identification to "Phaseout Adjustment Rate"; Changed the Form Ref. to 16
- Seq 0610: Changed the Identification to "Total Phaseout Adjustment"; Changed the Form Ref. to 16
- Seq 0620: Changed the Form Ref. to 17
- Seqs 0900, 0910: Changed the Form Ref. to 18
- Seqs 0920, 0930, 0940: Changed the Form Ref. to 19
- Seq 0950: Changed the Form Ref. to 20
- Added New Seqs: 0951 and 0953
- Seqs 0954, 0957: Changed the Form Ref. to 22
- Seq 0960: Changed the Identification to "Credit before Reduction"; Changed the Form Ref. to 23
- Seq 1000: Changed the Identification to "Total of Government Grants"; Changed the Form Ref. to 24
- Seq 1020: Changed the Identification to "Rate (Grants divided by Additions)"; Changed the Form Ref. to 26
- Seq 1030: Changed the Identification to "Credit before Reduction times Lesser of ½ or Rate"; Changed the Form Ref. to 27
- Seq 1040: Changed the Identification to "Credit before Reduction minus Previous Line"; Changed the Form Ref. to 28
- Seq 1050: Changed the Identification to "Credits from Pass-Through Entities"; Changed the Form Ref. to 29
- Seq 1070: Changed the Identification to "Total of Lines 28 and 29"; Changed the Form Ref. to 30
- Deleted Seqs: 1080 and 1090

Form 8835 Page 2

- New Byte Count: 0139
- Added New Seqs: 1200 and 1210
- Seq 1240: Changed the Form Ref. to 33
- Seq 1245: Changed the Form Ref. to 34
- Seq 1250: Changed the Form Ref. to 35
- Deleted Seq: 1255
- Seq 1260: Changed the Identification to "Current Year Credit"; Changed the Form Ref. to 36; Changed the Field Description to "NO ENTRY"
- Seq 1270: Changed the Form Ref. to 37
- Seq 1280: Changed the Form Ref. to 38
- Deleted Seqs: 1300, 1310, 1320, 1330, 1340, 1350, 1360, 1370, 1380, and 1390
- Deleted Seqs: 1400, 1410, 1420, 1430, 1432, 1434, 1436, 1438, 1440, and 1450

Form 8844

- New Byte Count: 0244
- Seq 0030: Changed the Form Ref. to 2
- Deleted Seqs: 0130 - 0370

Form 8845 is enabled for TY2008 - See Attached Record Layout

Form 8846

- New Byte Count: 0203
- Deleted Seqs: 0140 - 0340

Form 8859

- New Byte Count: 0277
- Added New Seqs: 0020, 0030, 0040, 0050, 0060, 0070, and 0080
- Added New Seqs: 0090, 0100, 0130, 0140, 0150, and 0160
- Seq 0170: Changed the Form Ref. to 7
- Seq 0180: Changed the Form Ref. to 8
- Seq 0190: Changed the Form Ref. to 9
- Seq 0200: Changed the Form Ref. to 10
- Seq 0230: Changed the Form Ref. to 11
- Seq 0240: Changed the Form Ref. to 12
- Deleted Seqs: 0210 and 0220

Form 8860 is disabled for TY2008

Form 8863

- New Byte Count: 0673
- Seq 0460: Changed the Form Ref. to 5a
- Added New Seqs: 0462, 0464, 0466, and 0468
- Seq 0470: Changed the Form Ref. to 6c
- Seq 0510: Changed the Identification to "Subtract Line 9 from Line 8"
- Seq 0540: Changed the Identification to "Tax from Form 1040 or 1040A"
- Deleted Seqs: 0552 and 0554
- Seq 0560: Changed the Identification to "Subtract Line 15 from Line 14";
Changed the Form Ref. to 16
- Seq 0590: Changed the Form Ref. to 17

Form 8864

- New Byte Count: 0286
- Seq 0020: Changed the Identification to "Biodiesel Gallons before 2009"
- Seq 0030: Changed the Identification to "Biodiesel Amount before 2009"
- Added New Seqs: 0033 and 0036
- Seq 0040: Changed the Form Ref. to 3a
- Seq 0050: Changed the Form Ref. to 3c
- Seq 0052: Changed the Form Ref. to 4a
- Seq 0054: Changed the Form Ref. to 4c
- Seq 0060: Changed the Identification to "Biodiesel Mixture Gallons before 2009"; Changed the Form Ref. to 5a

Form 8864 (continued)

- Seq 0070: Changed the Identification to "Biodiesel Mixture Amount before 2009"; Changed the Form Ref. to 5c
- Added New Seqs: 0073 and 0076
- Seq 0080: Changed the Form Ref. to 7a
- Seq 0090: Changed the Form Ref. to 7c
- Seq 0092: Changed the Form Ref. to 8a
- Seq 0094: Changed the Form Ref. to 8c
- Seq 0096: Changed the Form Ref. to 9a
- Seq 0098: Changed the Form Ref. to 9c
- Seq 0100: Changed the Form Ref. to 10
- Seq 0110: Changed the Form Ref. to 11
- Seqs 0120, @0125: Changed the Form Ref. to 12
- Seq 0200: Changed the Form Ref. to 13
- Seq 0210: Changed the Form Ref. to 14

Form 8885

- Seq 0210: Changed the Identification to "Subtract Line 3 from Line 2"

Form 8914 - New Form for the TY2008

Form 8930 Page 1/Page 2 - New Form for the TY2008

Part 2, Section 9

SUM RECORD

- Seq 0285: Added Value ("F" - Free Fillable Forms) to the Field Description

Part 3, Section 6

ETD SUMMARY RECORD

- Seq 0285: Added Value ("F" - Free Fillable Forms) to the Field Description

November 12, 2008

Nature of Changes

TY 2008 Publication 1346 - File Specification Change #1.1

The changes are identified by two vertical bars in the right margin (||).
Deletions are identified by a hyphen followed by two vertical bars (-||).

PATS Testing - These changes were implemented nationwide November 12, 2008

Part 1, Section 3, Acknowledgement File Record Layouts

ACK KEY Record:

The Nature of Changes 1.1 is to correct a typographical error made in the Nature of Changes 1.0 document.

The Nature of Changes 1.0 incorrectly stated **Seq 0018** rather than **Seq 0118** as being revised. There is no Seq 0018 on the ACK KEY Record. Publication 1346, Part 1, Section 3 correctly reflects the revision to **Seq 0118** to a Filler of length 2.

October 27, 2008

Nature of Changes

TY 2008 Publication 1346 - **File Specification Change #1**

The changes are identified by two vertical bars in the right margin (||).
Deletions are identified by a hyphen followed by two vertical bars (-||).

PATS Testing - These changes are scheduled to be implemented nationwide November 12, 2008

The TY2008 Publication 1346 on irs.gov will be updated November 13, 2008.

**Part 1, page 5, Processing for 1040 e-file in 2009 Tax Year 2008, JANUARY 2009 - OCTOBER 2009
Return Transmissions, two digit Electronic Filing Identification Number (EFIN):**

- Added 12, 24, 26, and 27 to Andover
- Added 70 to Austin
- Added 69 to Philadelphia

Part 1, Section 3, Acknowledgement File Record Layouts

ACK KEY Record

- Seq 0015 - added, Filler of length 1
- Seq 0018 - revised, Filler of length 2

Part 1, Section 11, Error Reject Codes for Forms

The following error reject codes were deleted:

- Form 1040/1040A - 0301, 0967
- Form 1040 - 0070, 0982, 1086
- Form 1040EZ - 0161, 0301
- Form 1040-SS (PR) - 1214
- Form 1116 - 0970, 0976
- Form 3800 - 0720, 0738
- Schedule N - 0634
- Form 8271 - 0432
- Form 8283 - 0907
- Form 8834 - 0755, 1190
- Authentication Record -1325, 1326, 1331

Part 1, Section 13

Removed "or request for refund" throughout the text

Part 1, Attachment 1

ERC 0003 - Tax Return Record Identification - The Tax Period of Form 1040/1040A/1040EZ/1040-SS (PR) (SEQ 0005) Page 1, must equal "200812" and Tax Period of Form 1040/1040A (SEQ 0765) and of Form 1040-SS (PR) (SEQ 1605) Page 2, must also equal "200812".

ERC 0030 - Form 8379, Page 1 cannot be present without Page 2 and Page 2 cannot be present without Page 1.

ERC 0096 - reserved

ERC 0259 - Form 1040 - If AEIC PAYMENT Box (SEQ 1104) is "X" then Form W-2 or **W-2GU** Advance EIC Payment (SEQ 0200) must be significant.

ERC 0657 - Form 1040/1040A - If the Real Estate **Taxes** Box (SEQ 0787) is present, then the Total Itemized or Standard Deduction (SEQ 0789) must not equal a valid standard deduction and Schedule A cannot be present.

ERC 0746 - reserved

Part 2, Section 4

Form 1040A Page 2

- Seq 1193: Re-sequenced to 1220
- Seq 1194: Re-sequenced to 1221
- Seq 1195: Re-sequenced to 1230
- Seq 1197: Re-sequenced to 1231
- Seq 1199: Re-sequenced to 1240
- Seq 1200: Re-sequenced to 1241

Form 1040EZ

- Seq 1193: Re-sequenced to 1220
- Seq 1194: Re-sequenced to 1221
- Seq 1195: Re-sequenced to 1230
- Seq 1197: Re-sequenced to 1231

Schedule E Page 2

- Seq @1197: Re-sequenced to @1400
- Seq @1199: Re-sequenced to @1410
- Seq @1827: Re-sequenced to @1870
- Seq @1829: Re-sequenced to @1880

Form 5405

- Seq 0001: the Field Description should be read as "5405bb"

Form 6478 Page 1

- Form Name changed to Form 6478

Form 6478 Page 2 - This page is deleted due to Form updates

Part 2, Section 4

Form 8912, Page 1

- Seq 0010: Deleted (or "STMbnn") from the Field Description
- Seq *0055: Added (or "STMbnn") to the Field Description

Schedule E Page 2

- New Byte Count: 1124
- Seq @1400: Changed the Length from 80 to 6; Removed "AN" from the Field Description
- Seq @1410: Changed the Length from 80 to 6; Removed "AN" from the Field Description
- Seq @1870: Changed the Length from 80 to 6; Removed "AN" from the Field Description
- Seq @1880: Changed the Length from 80 to 6; Removed "AN" from the Field Description

Part 2, Section 9

Summary Record

- Seq 0300: Added "A" for Partners Page English
- Seq 0300: Added "S" for Partners Page Spanish

Part 3, Section 6

ETD Summary Record

- Seq 0285: Added "S"

Part 3, Attachment 1

ERC 0306 - bullets 1 and 3

Form 56 - If the Address Indicator (**SEQ 0120**) is equal to "1", "2", or "Blank" the domestic address fields must be significant. If the Address Indicator (**SEQ 0120**) is equal to "3", the foreign address fields must be significant.

Form 4868 - If the Taxpayer Abroad (SEQ 0160) is "X" and the Address Indicator (SEQ 0080) is equal to "1", "2" or "Blank", the domestic address fields must be significant. If Taxpayer Abroad (SEQ 0160) is equal to "X" and the Address Indicator (**SEQ 0080**) is equal to "3", the foreign address fields must be significant.